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THE PARK GOVERNMENTS OF CHICAGO

AN INQUIRY INTO THEIR ORGANIZATION
AND METHODS OF ADMINISTRATION

REPORT PREPARED BY THE
CHICAGO BUREAU OF PUBLIC EFFICIENCY

315 PLYMOUTH COURT

CHICAGO BUREAU OF PUBLIC EFFICIENCY

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TABLE OF CONTENTS

INTRODUCTION	9
HISTORICAL	11
GENERAL SUMMARY AND CONCLUSIONS.....	15
I. Waste and Inefficiency the Natural Consequences of Lack of Unity.....	15
II. General Characterizations of the Separate Park Systems.	17
1. The South Park System.....	17
2. The West Park System.....	18
3. The Lincoln Park System.....	21
4. The Smaller Park Districts.....	21
III. Publicity for Park Board Affairs.....	22
IV. Financial Matters	23
V. Improvements Pending Unification.....	24
TEXT OF REPORT.....	27
Part One	27
I. Board Meetings	27
Time and Place of Meetings.....	27
Executive Sessions	28
Recording and Publishing Board Proceedings.....	29
Methods of Passing Ordinances.....	30
II. General Financial Methods.....	31
Receipts	31
Expenditures	31
Bonded Debt	34
Treasurers' Sureties	36
Interest on Deposits.....	37
Special Funds	40
III. Taxes for Park Purposes.....	42
Power of Park Boards to Levy Taxes.....	42
Increase of Park Taxes Due to Change in Assessed Values	43
Inequity of Tax Distribution.....	46
South Park Board Specially Benefited in 1909 Levy....	47
South Park Board Asking Further Increase in 1911...	48
Levying Special Assessments.....	49

TABLE OF CONTENTS—Continued

IV. Central Accounting and Auditing Control.....	49
South Park Commissioners	49
West Chicago Park Commissioners.....	49
Receipts	50
Expenditures	51
Materials and Supplies.....	51
Contracts	52
Payrolls	52
Cost Accounting	53
Auditing	53
In General	55
Lincoln Park Commissioners	56
Receipts	56
Expenditures	56
Materials and Supplies.....	56
Contracts	57
Expense Accounting	58
Payrolls	58
Auditing	58
Summary and Conclusions of Part One.....	59
Board Meetings	59
General Financial Methods	60
Taxes for Park Purposes.....	63
Central Accounting and Auditing Control.....	65
Part Two	67
I. Methods of Purchase (exclusive of coal).....	67
Need for Centralization.....	67
Need for Standardization.....	70
Purchase of Soil.....	74
A \$100,000 Annual Saving.....	75
II. Purchase of Coal.....	76
Defects in Specifications.....	77
South Park Commissioners.....	77
West Chicago Park Commissioners.....	78
Lincoln Park Commissioners.....	78
Methods Actually Employed in Weighing, Sampling and Testing	79
South Park Commissioners.....	79
West Chicago Park Commissioners.....	79
Lincoln Park Commissioners.....	79
Savings Possible by Proper Selection of Coals.....	80

TABLE OF CONTENTS—Continued

III. Small Parks and Playgrounds.....	83
South Park Commissioners.....	84
West Chicago Park Commissioners.....	85
Lincoln Park Commissioners.....	86
In General	86
IV. Special Privileges	87
South Park Commissioners	87
West Chicago Park Commissioners.....	88
Lincoln Park Commissioners.....	89
V. Refectories and Lunch Rooms.....	90
South Park Commissioners.....	90
West Chicago Park Commissioners.....	93
Lincoln Park Commissioners.....	95
VI. Boats	97
South Park Commissioners	97
West Chicago Park Commissioners.....	99
Lincoln Park Commissioners.....	99
Summary and Conclusions of Part Two.....	100
Methods of Purchase (exclusive of coal).....	100
Purchase of Coal.....	102
Small Parks and Playgrounds.....	103
Special Privileges	104
Refectories and Lunch Rooms.....	105
Boats	107
Part Three	109
I. Police Service	109
Appointment and Discharge.....	109
Increasing Cost of Park Police.....	110
Duplication of Police Work.....	111
Other Conditions Contributing to Excessive Cost and Inefficiency	112
II. Automobile Service	114
South Park Commissioners.....	114
Original Outlay	114
Maintenance and Operation.....	114
Service Records	116
West Chicago Park Commissioners.....	117
Original Outlay	117
Maintenance and Operation.....	117
Service Records	119
Lincoln Park Commissioners	119
Original Outlay	119

TABLE OF CONTENTS—Continued

Maintenance and Operation.....	120
Service Records	121
A Specific Case of Wasteful Methods.....	121
III. Horse Service	123
South Park Commissioners	123
Methods of Purchase and Sale.....	123
Accounting for Horses.....	124
Foraging of Horses.....	124
Management of Stables	124
West Chicago Park Commissioners.....	125
Methods of Purchase and Sale.....	125
Accounting for Horses	125
Foraging of Horses.....	126
Management of Stables.....	126
Lincoln Park Commissioners.....	126
Methods of Purchase and Sale.....	126
Accounting for Horses.....	126
Foraging of Horses	127
Management of Stables.....	127
IV. Repair Shops	127
South Park Commissioners.....	127
Organization and Equipment.....	127
Shop Costs	127
West Chicago Park Commissioners.....	128
Organization and Equipment.....	128
Shop Costs	129
Lincoln Park Commissioners.....	129
Organization and Equipment.....	129
Shop Costs	130
V. Laundries	130
South Park Commissioners.....	130
West Chicago Park Commissioners.....	131
Lincoln Park Commissioners.....	132
Summary and Conclusions of Part Three.....	132
Police Service	132
Automobile Service	134
Horse Service	137
Repair Shops	139
Laundries	139
Part Four	141
I. Electric Lighting and Heating Plants.....	141
South Park Commissioners.....	141

TABLE OF CONTENTS—Continued

West Chicago Park Commissioners.....	143
Lincoln Park Commissioners.....	145
Boulevard Lamps	146
II. Lincoln Park Extension.....	148
III. Marquette Park	149
IV. South Park Administration Building.....	151
The Old Building.....	151
The New Building Project.....	152
New Building Erected at a Total Cost of \$173,418....	153
How \$145,000 Might Have Been Saved.....	155
V. Insurance of Park Structures.....	157
VI. Park and Boulevard Pavements.....	162
VII. Need for Reorganization.....	165
Need for Reorganization of Existing Park Boards....	165
Need for a Consolidated Park Organization.....	173
Summary and Conclusions of Part Four.....	175
Electric Lighting and Heating Plants.....	175
Lincoln Park Extension.....	177
Marquette Park	177
South Park Administration Building.....	177
Insurance of Park Structures.....	178
Park and Boulevard Pavements.....	179
Need for Reorganization.....	180
APPENDIX	183 ff.

Tables:

Table A Showing Amounts of General Fund of West Chicago Park Commissioners Available for Deposit in Bank During 1909 and 1910; Amounts Deposited and Amounts Not Deposited.

Table B Showing the Kinds of Coal Used by the Several Park Boards and the Approximate Cost Thereof; Also Substitutes Suggested and the Estimated Annual Savings in Cost.

Table C Showing Assessed Value in Each Park District and Town for 1910, the Amount of Tax Levies Certified to the County Clerk, and the Rate and Amount Extended on the Tax Rolls.

Table D Showing Receipts and Expenditures for Each Park Board During the Fiscal Year 1910; Also the Bonded Debt Outstanding and Sinking Funds Provided.

TABLE OF CONTENTS—Continued

Table E Showing Fieldhouses, Playgrounds, Swimming Pools and Bathing Beaches Maintained by the South, West and Lincoln Park Boards and the City Government.

Table F Showing Names and Areas of Parks Under Control of Independent Park Governments and of the City Government Respectively in Each Town and Ward of the City.

Table G Showing the Authority, Purpose, and 1910 Rate of Each Park Levy Within the City Limits; Also the Amount of Increase Made Possible in the 1910 Levy by Changing from a One-Fifth to a One-Third Valuation; Also the Amount of Each Levy as Certified to the County Clerk.

Charts:

South Park Commissioners—

A—Chart of Organization as of January 1, 1911.

B—Chart of Reorganization as Suggested by the Chicago Bureau of Public Efficiency.

West Chicago Park Commissioners—

C—Chart of Organization as of January 1, 1911.

D—Chart of Reorganization as Suggested by the Chicago Bureau of Public Efficiency.

Lincoln Park Commissioners—

E—Chart of Organization as of January 1, 1911.

F—Chart of Reorganization as Suggested by the Chicago Bureau of Public Efficiency.

Chart G Showing Organization Under Consolidation as Suggested by the Chicago Bureau of Public Efficiency.

Map Showing Park Districts and Parks Within City of Chicago.

INTRODUCTION

There are ten separate park governments within the City of Chicago, nine of which are independent taxing authorities. Moreover, there is a general statute under which additional park governments may be established. The existing park boards now expend approximately six million dollars annually. While the public has appreciated the excellent park facilities which have been made available, it has known comparatively little as to the organization and business methods of the park boards.

The Chicago Bureau of Public Efficiency was organized to furnish the public with information regarding public revenues and expenditures and to assist public officials in securing better methods of administering public affairs in Chicago. The Bureau, therefore, in the fall of 1910 sought the co-operation of the South, West Chicago, and Lincoln Park Boards, respectively, for the purpose of making a study of their organizations and methods of administration.

On August 15, 1910, the South Park Board formally extended to the Bureau "an invitation to examine the South Park Commissioners' system and methods of business." The Bureau was apprised of the Board's action in a letter from the President, Henry G. Foreman, dated August 20, 1910.

The West Chicago Park Board took similar action September 6, 1910, of which fact the Bureau was apprised in a letter from the Secretary, George A. Mugler, dated September 8, 1910.

Also, Francis T. Simmons, President of the Lincoln Park Board, wrote a letter to the Bureau September 26, 1910, in which he offered facilities for making an audit "as well as a thorough inquiry into the methods of the Lincoln Park Board with special reference toward its economic side."

Since receipt of the above mentioned communications, the Bureau has conducted an extensive inquiry into various phases of the park problem in Chicago. It should be noted, however, that the inquiry did not include a study of the expenditures

for outdoor labor. Neither did the Bureau make an audit of the accounts of the park boards. The inquiry was directed rather to the fundamental features of organization and to the methods of business administration.

Chicago's splendid parks and boulevards constitute a feature of the city's growth of which its people may be justly proud, and it must be recognized that much credit is due to a number of public spirited citizens, who, in their capacity as park commissioners, have contributed their time and efforts to the development of the system.

Allowing full credit, however, for what has been accomplished, the problem presented is: How may better results be obtained with the large amounts of money expended annually for park purposes? The proportions which these amounts have attained, the inefficiency and waste due to lack of unity in park government and the rapidly increasing demand for park facilities, particularly those of the character afforded by the small parks and playgrounds, make the solution of this problem a matter of first importance.

This report undertakes to set forth in detail the weak places in the present scheme of park government and to suggest remedies.

HISTORICAL

The present multiplicity of park governments began about 1869, at which time the South, West and Lincoln Park Boards were established. Prior to that time the public parks of Chicago were under the control of the department of public works of the city government. The entire park area was approximately 125 acres, of which only one-third was then improved. Today the park area within the city is 3,220 acres, as shown in detail in Table F of the Appendix.

The first attempt to found the South Park system was made in 1866. Two park bills were prepared; one providing that a park area be selected as an addition to the city and the other that the park area selected be both inside and outside of the city limits, and providing also for government by a commission of five members to be appointed by the Governor. The latter plan which provided also for taxing for park purposes only that portion of the city to be benefited by the parks, was adopted by the promoters and the bill passed the Legislature in 1867. It was defeated, however, when submitted to a vote of the people of the towns of South Chicago, Hyde Park and Lake at the general election the next spring. Another bill containing practically the same provisions was introduced in the next Legislature (1869) and passed. It provided that the act should be submitted to the people at a special election. A special election for the purpose of voting upon this act was therefore called soon after and the measure was approved.

The bill which resulted in the establishment of the West Park district, as originally drafted, provided for a system of parks and boulevards throughout the entire city. When the committee from the City Council which was sent to Springfield to urge its passage found that representatives from the South and North sides of the city had arranged for the passage of bills to establish separate park systems in those portions of the city, they modified their bill so as to include only the West

side. The bill as modified provided for government by a commission of seven members to be appointed by the Governor and that the taxes therefor should be raised within the limits of the park district described in the act. It was passed by the Legislature and on March 23, 1869, was approved by a vote of the town of West Chicago and those parts of the towns of Lake View and Cicero which were entitled to vote under the act. The West Chicago Park Commissioners are appointed for terms of seven years.

Lincoln Park originally contained about sixty acres and was set off for a public park from lands of the Chicago cemetery by an ordinance of the City Council passed October 21, 1864. At that time it bore the name Lake Park. This was afterwards changed to Lincoln Park. Beginning with the next year, annual appropriations were made by the City Council for its maintenance, the money being derived from a general tax levy of the entire city. In February, 1869, the Legislature passed an act fixing the boundaries of the park, providing for condemning of remaining cemetery lots and also that the government of the park be vested in a commission of five persons named in the act. They were to serve five years, after which their successors were to be appointed by the Governor. A question having arisen as to the power of the Legislature to name commissioners in the law, another act was passed in June, 1871, providing for the appointment of a new Board. In November of that year the Governor appointed five commissioners to succeed the old Board and subsequent governors have appointed the Lincoln Park Boards under the same authority. The number was subsequently changed to seven and they have been appointed for five year terms.

A number of acts have been passed which are amendatory to the acts establishing the South, West and Lincoln Park Boards. These amendatory acts have given the Boards more taxing and bonding power and provided for extending and developing their facilities. The Lincoln Park Board is unfortunate in that the creative acts were ambiguous in some features and silent upon others. They were never submitted to a vote

of the people of the towns of North Chicago and Lake View, and the Board is therefore not clothed with corporate authority such as is vested in the South and West Park Boards.

On July 1, 1895, there went into force a general enabling act under which many additional park districts might be established. Any one hundred legal voters resident within a proposed park district may petition the County Judge to order an election for the purpose of deciding whether the district described in the petition shall be organized and also for the purpose of selecting five commissioners. The term of one of these commissioners expires each year and the vacancy is filled by election.

Seven park districts have already been organized under this act within the City of Chicago. The names thereof and dates of organization (election) are as follows:

Ridge Avenue, April 14, 1896.

North Shore, May 10, 1900.

Calumet, September 12, 1903.

Fernwood, May 16, 1908.

Ridge, October 24, 1908.

Irving Park, April 12, 1910.

Northwest, June 30, 1911.

GENERAL SUMMARY AND CONCLUSIONS

I. WASTE AND INEFFICIENCY THE NATURAL CONSEQUENCES OF LACK OF UNITY

Under separate management, each of the three large park systems of Chicago has points of excellence—the South Park and Lincoln Park systems more than the West Park system. From the viewpoint of the community as a whole, however, there is not only much waste and inefficiency in connection with expenditures of park funds, but the needs of the people for park facilities are not properly met, nor can they be, so long as the present lack of unified management continues.

There are ten separate park boards within the City of Chicago—not counting the Special Park Commission, which is an arm of the city government, nor the Forest Preserve Commission, intended to have taxing authority over the entire County of Cook, the act creating which has been declared unconstitutional. There are portions of the City of Chicago that are not within any of the ten separate park districts. The names of these ten boards, the amount of the outstanding bonded indebtedness and of the annual tax levy of each are given in the following tabular statement:

Park District	Total Bonded Indebtedness at End of Fiscal Year 1910	Taxes Extended by County Clerk for 1910
South	\$ 5,920,000.00	\$2,601,159
West	2,763,166.66	1,437,263
Lincoln	*1,790,000.00	990,239
Calumet .....	.....	112
Fernwood	*13,000.00	3,867
Irving .....	.....	9,256
North Shore	32,000.00	10,506
North West .....	.....	** .....
Ridge	32,500.00	6,542
Ridge Avenue .....	.....	3,544
	<u>\$10,550,666.66</u>	<u>\$5,062,488</u>
Special Park Commission—Appropriation by City Council for 1910.....	.....	130,102
	<u>\$10,550,666.66</u>	<u>\$5,192,590</u>
Less: Sinking Fund (See below)....	470,458.81	
Net Indebtedness	<u>\$10,080,207.85</u>	

*Sinking funds held against these bonds as follows:

Lincoln.....\$470,000.00. Fernwood.....\$458.81.

**This park district was not organized until 1911.

It was in 1869 that legislative action was secured looking to the creation of the three large park systems, one for each division of the city. The seven smaller park districts, comprising territory within the city, but not under the jurisdiction of the South, West or Lincoln Park Boards, have come into existence under authority of an act of the Legislature passed in 1895.

By legislative action of the late 50's and early 60's Chicago was dealt with as three divisions for street railway purposes. This was a serious mistake and has been productive of great harm, as the community now realizes. Pressure of public opinion is being exerted to force the unification of local transportation lines. The separation of the city into park divisions by the legislation of 1869, following close upon the harmful example set by the street railway legislation of a few years before, was likewise a mistake. Chicago, for park purposes, as well as for transportation purposes, should be treated as one community, not three or more. All the park governments should be merged with the city.

Park revenues and benefits ought to be distributed over the community more equitably. Under present conditions the South Park Commissioners have more money than they know what to do with. They carry excessively large balances in the banks and expend funds wastefully on a large scale. The West Chicago Park Commissioners, who are wasteful in petty ways, really have not the funds with which to make adequate provision for the park and playground needs of the territory under their jurisdiction.

It is estimated that unification of park activities under the city government would mean a money saving of \$500,000 a year. This is about four times the amount of the appropriation for 1910 of the Special Park Commission of the city, and over two-thirds as much as this body has spent during the entire ten-year period of its useful existence. The sum that might be saved each year by consolidation is approximately half as much as the annual tax levy of the Lincoln Park Board, and one-third that of the West Park Board.

II. GENERAL CHARACTERIZATIONS OF THE SEPARATE PARK SYSTEMS

1. THE SOUTH PARK SYSTEM.

In many ways the administration of the South Park system is excellent. The standards of public service in the main are high. This board carries on directly a larger proportion of its activities than any other municipal government in the community, and for the most part with satisfactory results. The enterprise manifested in the development and successful management of small park and playground facilities has elicited world-wide commendation. The improvement of Michigan Avenue and the development of Grant Park are undertakings that have excited the pride of the entire city by their prospective magnificence.

In certain respects, however, the South Park Board has been wasteful on a large scale. With more revenue than all the other park agencies of the city combined, it has embarked upon unwise projects that would hardly have been undertaken but for the abundance of funds at its disposal.

During the five years ending April 1, 1911, the South Park Board had on deposit in bank never less than \$1,000,000. The monthly average of the deposits during the period was approximately \$1,800,000. It is wasteful to carry such large deposits in bank at comparatively low interest rates, while the Board is paying much higher interest rates on money borrowed. Savings could have been effected by delaying the sale of bonds until nearer the time that the money was needed.

The South Park Board insisted upon building a new steam-driven electric plant of its own at the very time that the West Chicago and Lincoln Park Boards were entering into contracts with the Sanitary District for the supply of electric current. The new plant was put into operation January 31, 1908. The cost of current per kilowatt-hour for the year ending November 30, 1910, was 1.559 cents. In April, 1911, a five-year contract was made with the Sanitary District for the delivery of electric current at a price of three-quarters of a cent a kilowatt-hour. The failure of the South Park Board to co-operate earlier with the Sanitary District resulted in a needless expenditure for this steam-driven

electric plant of approximately \$319,000. Accountants of the Park Board gave this sum as the investment that would not have had to be made if the Board had decided earlier to purchase from the Sanitary District electric current used in the South Park system.

The site of Marquette Park was purchased in 1903 and 1904 at a cost of \$267,733. It has been since improved at a cost of \$305,943. The area around this park is sparsely settled. The park is little used. It is not yet needed in the neighborhood. Its improvement long in advance of the need was unwise. The interest on the bonds issued for this improvement, amounting to over \$12,000 a year, must therefore be characterized as a wasteful expenditure. Moreover, the improved portion of the park causes a current expense for maintenance.

Another expenditure deserving criticism was that for the new administration building, erected in Washington Park at a cost of \$173,417. The old building could have been enlarged and made serviceable at a cost of less than \$30,000, thus making possible a saving of about \$145,000. The wisdom of locating in a public park such a costly and conspicuous structure for administrative purposes is questionable in any event. But in view of the likelihood of park consolidation, after which the main administrative functions would be centered in the City Hall, the expenditure of so large a sum on an administrative building must be regarded as clearly unwise. The public should be on the alert to prevent any similar expenditures that are inconsistent with the program of merging all Park Boards with the city.

2. THE WEST PARK SYSTEM.

The West Park system has a varied history. Political management, extending over several administrations, brought about demoralization. A few years ago, under the presidency of Mr. B. A. Eckhart, and the superintendency of Mr. Jens Jensen, there was a complete reversal of policy. These two men effected revolutionary changes in park management and wrought great improvements. Following the retirement of Mr. Eckhart as President and of Mr. Jensen as Superintendent, there has been retrogression. The dominating control at the present time is political.

The actual directing head of the West Park system is not the Superintendent, but the Secretary, who is primarily a politician. The note of political control is more pronounced in the West Park system than in either the South Park system or the Lincoln Park system. The Commissioners and the Secretary have sought to avoid the scandals that characterized the administrations prior to Mr. Eckhart's time. Apparently they are trying to do as well as they can without eliminating political considerations in park management. They are striving to meet the needs of the district for additional park and playground facilities, in which they are hampered because the revenues are not commensurate with the needs. Instances of inefficiency, unbusinesslike methods and waste on a small scale are certain to develop, however, when political motives are allowed to enter in park management.

A few such instances, illustrative of the point in question, are presented herewith.

William Holliday, a mechanic employed to repair automobiles, was carried on the payroll for 243 continuous days, Sundays and holidays included, for 10 hours a day at 70 cents an hour. Holliday's bills were paid at once, without proof of their correctness. Moreover, \$395 was advanced to him from the contingent fund. On March 1, 1911, Holliday was placed on the payroll at \$4.50 a day. On September 1, last, he was still on the payroll, but no deduction had been made from his wages on account of the \$395 over-payment. Automobile parts and supplies used by Holliday in repair work were purchased by him personally. On September 1, 1911, \$9,212.52 had been paid Holliday in cash, of which \$5,111.27 was for supplies and parts. The reason given for allowing Holliday to make these purchases was that he could secure a larger discount than the Park Board, which he would divide with the Board. Examinations made by the Bureau indicate that Holliday not only charged the Board full price for articles on which he obtained a discount, but in some cases he charged the Board more than the list prices in the printed catalogues of the dealers. He was paid by the Board \$30 for a cylinder which an auto company furnished him free of charge. Moreover, the park records show no refunds or credits for articles which Holliday returned unused, and for which he received either

cash or a credit on other purchases. The transactions of the West Park Board with Holliday furnish a striking example of waste of public funds.

In April, 1911, employees of the West Park Board were used for several days to do work about a political club house, of which club the Attorney of the West Park Board is president. They were engaged in sodding the lawn and in trimming and planting trees. The sod was brought to the club house in a West Park wagon. Bureau investigators observed the West Park Attorney directing the work of the park employees on the club house grounds.

The South Park Board and the Lincoln Park Board each has one attorney. The West Park Board has a \$3,000 attorney, an \$1,850 assistant, a \$1,200 stenographer and special counsel when occasion requires. The stenographer, instead of making his headquarters at the administration building of the park system, occupies a part of the downtown office of the park attorney, where his name appears on the door as a practicing lawyer.

Joseph P. Kinsella, a member of the Illinois Legislature, and brother-in-law of the Republican committeeman for the Sixteenth Ward, has held for several years a very favorable concession in Humboldt Park, granted him without advertising or public bids. Mr. Kinsella pays the Park Board \$600 a year. In return he gets living quarters for himself and family in the park building, with light and heat. In addition to the right to maintain refectory service in the pavilion, he is allowed to operate candy stands throughout Humboldt Park. Kinsella has also operated a pay cloak room, rented skates, sold skate straps, and was allowed to keep a piano in the assembly hall, for the use of which he charged \$3 a night. The hall was used 245 times during 1910 for dances, receptions, etc., which made it possible for the piano to earn \$735 during that year. Although he has the exclusive refreshment privilege and abundant table facilities, Kinsella sells only soda water, ice cream, candy, peanuts and cigars during the summer season. There is no place in Humboldt Park where the public can obtain lunch or coffee, except during the skating season, when Kinsella meets the demand. Coffee and lunch should be served in this park, as in others, during the summer season.

The West Park stables have more men to care for 71 horses than the South Park Board finds necessary for 115, or the Lincoln Park Board for 85. The cost of forage per horse in the West Park system for 1910 was \$40 (over 25 per cent) per horse higher than in either of the other two systems. The average prices paid for horses during 1910 was \$310 by the West Park Board, \$273 by the Lincoln Park Board, and \$269 by the South Park Board. Considering that horses of the same kind are used, the West Park system shows an excessive cost of approximately \$40 per horse. Comparisons of labor cost per square yard of pavement laid by the different Park Boards show the highest cost or lowest efficiency in the West Park system. Following are the figures: West Park, 11.08 cents a square yard; Lincoln Park, 10.22 cents; South Park, 8.63 cents.

3. THE LINCOLN PARK SYSTEM.

The administration of the Lincoln Park system has been conservative, careful, and in the main creditable. The Lincoln Park extension work has been well conducted. The new bathing beach at the north end of Lincoln Park has been much appreciated by the public. While this Board has not been so aggressively brilliant as the South Park Board has been in certain respects, neither has it pursued a course to justify the criticisms that may be directed against either the South Park system or the West Park system.

4. THE SMALLER PARK DISTRICTS.

Concerning the seven smaller park districts within the City of Chicago, there is little to be said, except that their Boards are sequestered bodies of which the taxpayers know little. It was with difficulty that the Bureau was able to gather the main facts about these bodies and their business affairs. These districts were called into existence to satisfy in a crude way the needs of communities not within any other park district. Obviously the best way to satisfy these needs is to make the city one park district, and to wipe out these smaller bodies that are destined if they continue to exist to escape public scrutiny and to prove wasteful and inefficient agencies for their purposes.

III. PUBLICITY FOR PARK BOARD AFFAIRS

The administration of park affairs has not had in the past the degree of publicity that is desirable. A strong argument for consolidation of the Park Boards, with concentration of administrative functions at the City Hall, is that it would tend to bring park matters more into the public eye. Neither newspaper reporters nor representatives of citizen organizations find it so easy to follow matters affecting the parks under separate Boards, meeting in scattered places, as they would if there were centralization.

It has been a frequent practice in the past for the Lincoln Park Commissioners and the South Park Commissioners to hold board meetings in private offices downtown, without public notice as to time or place of meeting. All meetings should be held at the Board offices and should be open to the public, unless there should be a special reason for going into executive session upon a particular matter. The same rule should apply to committee meetings, where important matters may be considered by committees. The West Park Board holds open meetings, but the important business is transacted first in secret sessions of the joint committees on finance and maintenance, comprising all the members of the Board. The proceedings in the open Board constitute merely the formal ratification of what has been agreed upon in secret session. On one occasion, when this joint committee was considering a franchise grant to the Chicago Railways Company, a representative of the company was admitted, but others were excluded.

The West Park Commissioners are the only park body in Chicago that publish the minutes of proceedings. The cost of such publication is not large in comparison with the benefit to the public. The South Park Board and the Lincoln Park Board ought to publish their proceedings in printed form.

The procedure of all the Boards in passing ordinances is open to criticism. Often ordinances are passed the day of their introduction. The practice should be to print and postpone final consideration until the succeeding meeting.

IV. FINANCIAL MATTERS

In 1909 the General Assembly of Illinois, as a means of increasing the borrowing power of cities, changed the revenue law so as to make the assessed value of property one-third of the full value, instead of one-fifth. The tax rates of all local taxing authorities were supposed to be changed to correspond, so that the maximum tax levy of each municipality would be the same under the new law as under the old. The only effect of the modifications of the statute, the community was assured, was to give larger borrowing powers.

The inquiries conducted by the Bureau disclose that while the tax rates of the city, county and other local governing authorities were modified so as to yield no more revenue under the new assessed value than under the old, the Park Boards were heavy gainers by the legislation. The tax rates of the South Park Board were not changed at all, so that that body has the right to levy the old rates against the higher assessed value of property.

Under authority of this new legislation, not intended for its benefit at all, the South Park Board increased its tax levy for 1910 by approximately \$400,000. The South Park Board, moreover, is the only one of the local taxing bodies that suffers no actual scaling under the Juul law, but gets the full amount which it levies.

Some of the tax rates of the West Park Board were modified in connection with the legislation changing the assessed value of property from one-fifth to one-third. Other rates of this body were left untouched. Under these conditions the West Park Board was enabled to increase its revenue from taxation for the year 1909 by \$407,581, or 33 1/3 per cent over what it secured in 1908. The Lincoln Park Board, likewise, secured 36 per cent more revenue in 1909 than it had in 1908—an increase of \$281,015. The rates of the small park districts were not changed to correspond with the bond legislation, so that these bodies, of which there are now seven, may levy upon the one-third value the rates intended to be applied to the one-fifth value.

It was sharp practice on the part of all concerned to bring

about the heavy increase of taxation for park purposes as the result of legislation designed to have no other purpose than to give larger borrowing power. The Park Boards ought to make their action conform in the future to the spirit of that legislation. The levies should be such as to produce only the revenue that would be obtained if the valuation for taxing purposes had not been changed.

In 1909, for some unexplained reason, the County Clerk, in spreading the tax levy, gave the South Park Board \$50,534 more taxes than had been called for by the levy of the Board.

Certain bond issues of the South Park Board and of the West Park Board, purporting to have been sold above par, were really disposed of below par, on account of the deferring of payment of all or part of the purchase price for considerable periods of time without interest.

Practically all of the funds of the South and West Park Boards are on deposit with a single bank, officers of which bank are bondsmen for the Treasurers of these two Boards. The Treasurer of the South Park Board is one of the bondsmen for the Treasurer of the West Park Board, and vice versa. It is bad policy to keep all the funds of a park district in a single bank; and especially to concentrate in a single bank practically all of the funds of the two largest park districts. The policy of accepting personal bondsmen is questionable, especially where there is inter-relationship of bondsmen and Treasurers who are officers within a single bank holding large amounts of public funds.

The Lincoln Park and Fernwood Park Boards have sinking funds that are deposited in bank and drawing only two per cent. Authority should be secured to invest such funds in securities bearing a higher rate of interest.

The Lincoln Park Board is the only one to adopt a budget in advance of the making of the annual tax levy. The other Park Boards should put the budget system into use.

V. IMPROVEMENTS PENDING UNIFICATION

The great need of the Chicago Park situation, of course, is the merger of all park governments with the city. In the text of

this report ways are shown how, pending unification, the separate Park Boards may effect savings and bring about increased efficiency. The unnecessary use of automobiles and the excessive cost of police service constitute two of the most conspicuous examples of waste.

Automobiles owned by the three Park Boards at the close of the fiscal year 1910 represented an original cost of \$50,710. The expense of maintenance and operation for the year 1910 was \$56,901, apportioned among the three Boards as follows: South Park, \$30,848; West Park, \$16,484; Lincoln Park, \$9,569. Whenever automobiles are purchased and maintained at public expense there is a tendency to use them more than public business demands. A study of the situation indicates that the park automobiles are no exception. The automobile expense to the Chicago city government became so excessive that all city-owned machines were sold, except five for the use of the fire and police departments and the Special Park Commission. Automobile service has since been obtained by all city departments on requisition through the purchasing agent. The total cost of such service to the entire city government during 1910 was only \$8,195, as against a cost to the three Park Boards during the same period of owning and operating their machines of \$56,901. The Bureau believes that reductions might be made in the number of machines owned and of chauffeurs employed by the Park Boards so as to effect a present salvage of approximately \$8,000, and an annual saving in cost of maintenance and operation of \$22,000, without impairing in any degree the efficiency of park work. To prevent the misuse of public automobiles, service records should be kept showing the necessity for use. Another method of keeping down expense would be to paint all machines owned by the Park Boards a distinctive color, with the name of the Board in large letters on both sides of each machine.

The cost of park police service has been increasing at a rapid rate in recent years. The number of men on the police payrolls is larger than the requirements of the service call for. There is much needless duplication of work on the part of park and city policemen, especially in boulevard duty. Greater efficiency might be had at smaller cost by supplying some of the

park police with motorcycles. The saving that might be effected by the three Park Boards in cost of police service is estimated at not less than \$60,000 a year.

The efficiency of the working organization of each system has been impaired by the failure to delegate sufficient authority to department heads and to charge them with responsibility. Better results should be obtained if each of the three large Park Boards would adopt a more scientific form of organization. A suggested plan of reorganization for each Board is described and also charted in the report.

THE PARK GOVERNMENTS OF CHICAGO

PART ONE

I. BOARD MEETINGS

TIME AND PLACE OF MEETINGS

The time of regular meetings of the three large Park Boards is as follows:

South—Third Wednesday of each month.

West—Second and fourth Tuesday of each month.

Lincoln—Second Wednesday of each month.

The South and West Park Boards also provide for annual meetings, to be held soon after the close of the fiscal year. The ordinances of the Lincoln Park Board provide, however, that the first meeting each December shall be the annual meeting. The fiscal year does not end until December 31, and it is therefore impossible for annual reports to be ready for consideration at that meeting. For this reason it is suggested that the annual meeting be held after the close of the year.

It is also provided by the several Boards that special meetings may be called.

The ordinances of the South Park Board and (since 1908) of the Lincoln Park Board provide that all regular meetings shall be held in the park offices in Washington and Lincoln parks respectively. For several years preceding 1911, however, it was provided that the former Board might designate the office of the Treasurer in the Illinois Trust and Savings Bank as the place of regular meetings, and that, with the consent of not less than four commissioners, special and adjourned meetings may be held anywhere in the South Park district.

Prior to 1909 the Lincoln Park Board held most of its regular meetings in private offices down town. During the last five years special meetings of the Lincoln and South Park Boards

and also many adjourned regular meetings of the latter have been held in various private offices down town. Matters of much public importance were often considered at these adjourned and special meetings, which, owing to the private character of the place of meeting, did not secure the degree of publicity to be desired.

The West Park Board has held all its meetings at the park offices in Union park. This Board has also been the only one to give regular notice of all its open meetings to the Chicago press. The failure of the other boards to do so prevents the wholesome influence which the press is able to exercise.

The following tabulations show the number of regular, adjourned and special meetings of the South and Lincoln Park Boards held during the last five calendar years, and whether they were held in the park offices or elsewhere:

SOUTH PARK BOARD.

	1906	1907	1908	1909	1910	Total.
Regular meetings	11	11	12	10	10	54
Adjourned meetings	12	22	11	13	9	67
Special meetings .....	..	..	..	..	3	3
Totals	23	33	23	23	22	124
Park offices	22	24	17	13	16	92
Elsewhere	1	9	6	10	6	32

LINCOLN PARK BOARD.

	1906	1907	1908	1909	1910	Total.
Regular meetings	10	11	12	11	11	55
Special meetings	13	9	5	5	9	41
Totals	23	20	17	16	20	96
Park offices	4	1	7	13	15	40
Elsewhere	19	19	10	3	5	56

EXECUTIVE SESSIONS

The policy of the Park Boards of maintaining standing committees, criticized later in this report in the discussion

of organization, is especially bad in that the deliberations of the committees have with few exceptions been conducted in executive sessions. The full boards—West and Lincoln Park systems—also often hold executive sessions. In the West parks the personnel of the finance and the maintenance committees is so arranged that the two, acting jointly, comprise the whole board. Little work is done by the other committees, and all matters of importance are referred to either the Finance or Maintenance Committee or both. Most of the deliberations of the Board are conducted behind closed doors by the committees acting jointly. The Bureau noted an instance when so important a measure as the granting of a street railway franchise was discussed in executive session. Having determined in committee upon what action is to be taken, the formalities of adoption are gone through in open session.

The practice of public bodies of entering into executive session to transact the public business is open to serious criticism. With rare exceptions, there appears to be no need for such secrecy. It is suggested in this report that all standing committees be abolished. If at any time it should be necessary to conserve the public interests by holding an executive session of the entire Board, it is suggested that an adjournment be taken at a regular meeting and that it be recorded in the minutes that the Board resolved to go into executive session for the purpose stated.

RECORDING AND PUBLISHING BOARD PROCEEDINGS

Stenographic notes are taken of the open Board proceedings of the West and Lincoln Park Boards. No stenographer attends the meetings of the South Park Board. The secret method pursued by the West Park Board in transacting business in committee prevents the real deliberations of that Board from becoming a matter of record. The proceedings of the West Park Board as recorded, however, are published in printed pamphlet form. The South and Lincoln Park Boards are the only public governing bodies in Chicago spending any considerable amount of money that do not publish official proceed-

ings of meetings. Without publication, the proceedings do not receive that degree of publicity desirable for public business. It is seldom that reporters cover the meetings, and when they do the newspaper accounts are generally meager and sometimes in error. Even if the average citizen had time, he hesitates to ask the privilege of looking at the written record. It is suggested that all proceedings be published and distributed to the public libraries, press, and to such civic organizations and persons as request copies. Printed copies would also prove a matter of much convenience to the Commissioners themselves. The cost of publishing the West Park proceedings in 1910 was \$1,112.54.

The suggestion is made to the Lincoln Park Board that they have their minutes typewritten in a bound book in the first instance and dispense with the long-hand copying of a duplicate record, as under the present procedure.

METHODS OF PASSING ORDINANCES

The method of passing ordinances has been similar in each Park Board. They are usually prepared by the Board's attorney and presented to the Board in writing; and as neither the statutes nor ordinances provide for more than one reading, they have frequently been passed on first reading at the meeting at which they were presented. Some ordinances originate in committee, others are occasionally referred to a committee for consideration and report, but many are presented, read and passed at the same meeting. This course often prevents the public, as well as commissioners who may be absent, from becoming informed as to proposed action.

The Lincoln Park Board publishes its ordinances, immediately after passage, for ten days in two Chicago daily papers. No such publication is made by the other boards. The Bureau suggests that each Park Board adopt a rule that no ordinance shall be passed at the same meeting at which it is presented, and not until a copy of the proposed ordinance has been published in the official proceedings, together with advice as to the date upon which the ordinance will be called up for second reading and action.

II. GENERAL FINANCIAL METHODS

RECEIPTS

The receipts of the several park districts within the city are derived from three general sources: (1) from sale of bonds, (2) from taxes and special assessments, and (3) from charges for services rendered, and rental and sale of park property. The receipts from sale of park bonds and from special assessments are applied in increasing the value of the assets of the park boards. The other receipts are used for purposes of operation and maintenance. The Special Park Commission of the city government receives an appropriation for operation and maintenance in the annual city budget each year. The total receipts of all park governments within the city of Chicago during 1910 were \$5,656,740. The amounts received by each park district during that year are shown in Table D of the Appendix.

EXPENDITURES

The total expenditures in Chicago for public park purposes in 1910 were \$6,003,654. Of this amount \$2,342,641 was for salaries and wages. The 1910 expenditures for each of the park districts for all purposes are shown in detail in Table D of the Appendix.

Municipal governments with few exceptions expend their money each year according to definite plans or budgets carefully compiled and formally adopted either before or soon after the beginning of the year. There is no uniformity in the fiscal policy of the South, West and Lincoln Park Boards in this respect.

The Lincoln Park Board is the only park board which, preceding the time of levying taxes, attempts to compile a classified estimate of the amounts needed during the ensuing year for each of the park functions and activities. An estimate of this character, although it does not go much into details, is prepared and transmitted each year by the Lincoln Park Board to the town authorities, together with, and supporting the amount of tax levy requested. In levying and extending the taxes the gross amount

requested is usually reduced by the taxing authorities. The Park Board then immediately readjusts its original estimate by scaling it down to equal the amount of taxes actually extended on the tax rolls, plus miscellaneous revenues expected to accrue, and less probable loss and cost of collection. This readjusted estimate is then used as a guide throughout the year. The amount contained in the estimate for each function and activity becomes in fact an appropriation; accounts are opened under corresponding titles and a monthly statement, showing the expenditures against each appropriation, i. e., each item in the revised estimate, is rendered to the board by the book-keeper.

The South Park Board compiles and adopts a similar estimate each year but not until nearly a year after the tax levy has been made. In fact, the taxes have been extended by the County Clerk and nearly all collected, and expenditures have actually been made by the Park Board for several months of the current year before the estimate (budget) is adopted. For example, collection of the levy of August 6, 1909, began in January, 1910. This levy was made for the purpose of meeting expenditures of the fiscal year, beginning March 1, 1910, and yet the estimates for the year were not adopted until June 30, 1910, four months later. The dates on which the estimates of the South Park Board were adopted in recent years are as follows:

May 16, 1906.
May 31, 1907.
June 3, 1908.

June 30, 1909.
June 30, 1910.
April 5, 1911.

Ledger accounts are opened with each estimate title, as is done by the Lincoln Park Board, and monthly statements rendered of expenditures from each.

The West Park Board adopts no formal estimate as a basis for administration except as each piece of new work is planned. In the latter part of 1908, the estimates for the West Park Board for the ensuing year were compiled in the form of a budget. The amounts estimated as necessary for each function and activity were set forth in great detail as to objects of expenditure, such as individual salary items, kinds of supplies, etc. It was a very

commendable piece of work and had it been adopted and subsequently adhered to during the year would have gone far to remove many of the objectionable features of the financial system of the West Park Board. The budget was transmitted to the Board by the President, January 1, 1909, and was published in the annual report of the Board for 1908. In his letter to the Board in which he transmitted the report, the President said:

"I attach hereto the proposed budget for the year 1909, showing in detail the outlined expense for completing the work already under way, improving the grounds and buildings, maintaining the system and its total pay roll."

The beginning thus made toward the adoption of scientific budget methods was not further developed. The budget was not used as a guide during the year nor was it even adopted by the Board; in fact, its publication in the annual report was misleading inasmuch as it conveyed to the public the impression that the Park Board was operating under or was about to inaugurate scientific budget methods.

Sound business principles demand that a definite financial plan be adopted by each Park Board at the beginning of each year as a guide for that year. It matters not whether the plan is called an "estimate," "budget," or something else, but the items contained therein should be carefully considered by the Board, inasmuch as there is often more merit in, or necessity for, some park expenditures than others.

Moreover, the public is entitled to know at the beginning of each year how the Park Boards, which are public bodies, propose to expend the millions of dollars of public funds with which they are entrusted. After a definite plan is adopted, the public is also entitled to know when changes are made therein. It is therefore suggested to each Park Board that each item in the estimate finally adopted be considered an appropriation and that a ledger account be maintained with each. It is further suggested when an amount in the estimate has proven insufficient for the purpose intended, that the matter be reported to the Board by the chief accountant, and that the Board consider the situation in open meeting and either stop further charges against such appropriation or authorize a transfer thereto of a part of some

other estimate item which may have been found to exceed the amount required. The exceeding of original allowances would thus be brought to the attention of the Board and of the public.

BONDED DEBT

The South and West Park districts are municipal corporations and are empowered, when authorized by the Legislature to do so, to issue bonds the aggregate amount of which, together with the other indebtedness of the district shall not exceed 5 per cent of the assessed value of the taxable property of the district. Whether in any case the question of issuing such bonds shall be submitted to a referendum vote is a matter within the control of the Legislature.

The small park districts are also municipal corporations. The act providing for their organization authorizes each district to issue bonds to an amount which, together with the existing indebtedness of the district, will not exceed 3 per cent. of the value of the taxable property therein.

The Lincoln Park Board has issued bonds through the medium of the authorities of the towns in which the district is located. The bonded debt of all the park districts outstanding at the close of the fiscal year 1910 was \$10,550,666. The bonded debt of each district is set forth in Table D of the Appendix. Of the West Park bonds outstanding at the close of 1910, \$320,000 were 20 year bonds redeemable on call. Of the Lincoln Park bonds outstanding at that date, \$1,200,000 were 20 year bonds for \$1,160,000 of which sinking funds were maintained. Fernwood Park district also had an issue of \$13,000 of 20 year bonds outstanding, for which a sinking fund was maintained. With these exceptions the bonds of all the park districts were 20 year bonds maturing serially each year.

The sinking funds of the Lincoln and Fernwood Park Boards are deposited in bank. Only 2 per cent. interest is received thereon. It would be better economy to secure authority to invest the sinking funds in 4 per cent park securities.

An examination of the prices at which bonds of the Chicago park districts have been sold and interviews with local

bond experts indicate that these bonds do not have as high a market value as bonds of the City or County governments. This is due largely to the fact that the security behind the park bonds is not so well understood, especially by buyers living at a distance. The savings banks of Massachusetts and New York cannot legally invest in them.

Several of the bond issues which appeared to the public to have been sold at par were really sold below par. The South Park Board sold two issues of 4 per cent. bonds aggregating \$2,000,000, dated July 1, 1903, at a premium of \$5,000. They were delivered October 19, 1903, at which time \$1,000,000 was received in payment and the other \$1,000,000 was deferred until April 1, 1904, at 2 per cent. Instead of receiving a premium, the Park Board by allowing the purchasers all of the accrued interest and accepting only 2 per cent. on a deferred payment of \$1,000,000 really lost \$28,000 as follows:

Interest on \$2,000,000 at 4 per cent from July 1, 1903, to October 19, 1903.....		\$24,000.00
Interest on \$1,000,000 at 4 per cent from October 19, 1903, to April 1, 1904.....	\$17,999.97	
Less interest received thereon at 2 per cent.....	8,999.97	9,000.00
		<hr/>
		\$33,000.00
Less \$5,000 premium.....		5,000.00
		<hr/>
		\$28,000.00

It should be noted in connection with the above that all other bonds issued by the South Park Board have sold above par and this issue was put out in a year when the bond market was unfavorable.

The West Park Board sold \$2,000,000 of 4 per cent. bonds in 1906 at a premium of \$150. Although the Park Board received the accrued interest on these bonds, \$1,500,000 of the purchase price was deferred without any interest—\$500,000 for three months, \$500,000 for six months, and \$500,000 for nine months. This transaction, therefore, resulted in a net discount to the Park Board of \$29,850 instead of a premium of \$150.

The West Park Board also sold \$950,000 of 4 per cent. bonds in 1907 at a premium of \$125. The Board received the accrued interest but \$500,000 of the purchase price was deferred

without any interest—\$100,000 for two months, \$100,000 for four months, \$100,000 for six months, and \$200,000 for eight months. This transaction, therefore, resulted in a net price to the Park Board of \$9,208.33 less than par.

The West Park Board also sold \$1,000,000 of 4 per cent bonds in 1911 at par. Although there was no accrued interest or deferred payment transaction incident to this sale, the park books show that the purchaser was paid a legal fee of \$9,933.

The only other bond sales by the West Park Board since 1900 were one of \$18,000 on which \$50 accrued interest was allowed the purchaser and one of \$25,000 which was sold at a discount of \$281.25.

The books containing the records of the sale by the Lincoln Park Board of the Shore Protection bonds of 1891 are apparently lost. The Lincoln Park issue of \$1,000,000 in 1903 sold at a slight premium and accrued interest and the \$500,000 issue of 1907 was sold at par and accrued interest. The issue of \$250,000, dated July 1, 1909, was sold in several lots ranging from 97½ to par. Accrued interest, however, was collected on all of the sales. The last issue of Lincoln Park bonds, dated May 1, 1911, for \$875,000 was sold at 96, the bonds to be delivered and paid for with accrued interest as the money is needed by the Park Board. The fact that Lincoln Park bonds must be issued by the town authorities of the Town of North Chicago or the Town of Lake View respectively complicates the situation in the eyes of the purchasers and affects the price.

Legislation providing for a consolidation of the park districts with the City government should readjust the debt limit of the consolidated governments so that the present bonding power allowed each Park Board would be added to the bonding power allowed the City.

TREASURERS' SURETIES

It has been customary for each of the Park Boards to appoint as Treasurer a Chicago banker, usually the president of a bank. The banker-treasurers have usually kept all of the park funds in the banks with which they were connected. At the

present time George M. Reynolds, president of the Continental and Commercial National Bank, is Treasurer of the South Park Board, and all of the South Park money is deposited in that bank. B. A. Eckhart, a director of the same bank, is Treasurer of the West Park Board and practically all of the West Park funds are also deposited therein. Of \$1,463,836 of West Park funds on hand October 1, 1911, the Continental and Commercial held \$1,361,666. Theodore Freeman, a director of the State Bank of Chicago, is Treasurer of the Lincoln Park Board and all of the Lincoln Park funds are deposited in that bank.

The sureties furnished by the park treasurers have with few exceptions been directors or officers of the bank of which the treasurer was an officer. The depositories have thus to an extent furnished their own surety. The depository is sometimes a national bank. In event of the insolvency of such an institution the stockholders are liable for an amount equal to their holdings. Conditions might arise when such a liability would seriously affect the value of the surety behind the park funds. At the present time the treasurer of the South Park Board is one of the bondsmen for the treasurer of the West Park Board and vice versa.

It is submitted that the policy of accepting personal bondsmen is bad in any case; also that it is bad policy to keep all the funds of a park district in one bank. All of the West Park funds were in the National Bank of Illinois when it failed in 1896. The failure cost the Park Board over \$50,000 in legal fees and in loss of interest.

INTEREST ON DEPOSITS

Each of the three large Park Boards receives 2 per cent. interest on the average daily balances of its checking accounts in bank.

During the five years ending April 1, 1911, the South Park Board had on deposit in bank an amount never less than \$1,000,000 and the monthly average of which, during the period, was approximately \$1,800,000. Of this amount two special accounts averaging about \$950,000 a month earned 3 per cent. interest but only 2 per cent. was received on the remaining portion. The

3 per cent. accounts have since been diminished to an aggregate of \$190,000 and \$200,000 has been invested in 4 per cent. securities.

During 1907 and 1908 the West Park Board received 2½ per cent. on all deposits, but since January 1, 1909, only 2 per cent. has been received, with the exception that \$50,000 of the proceeds from the sale of the million dollar bond issue in 1911 has been left with the purchaser (a local bank) at 3 per cent. interest. It would seem that a larger amount might have been left on deposit at 3 per cent.

The County Treasurer as ex-officio town supervisor is custodian of the money realized from the sale of small park bonds for the Lincoln Park Board and also of the annual tax money levied for small park maintenance in the towns of North Chicago and Lake View. No interest is received by the Park Board on this money.

The South Park Board not only receives more revenue annually than the West or Lincoln Park Boards, but, by virtue of a special arrangement with the County Treasurer (collector of taxes) it receives from him a definite amount of its taxes regularly each month. After making allowance to provide for payment of bonds and interest when due, the Park Board with the approval of the County Treasurer prorates the balance of the South Park levy over each month and a draft for the prorated amount is drawn on the County Treasurer by the park officials the first of each month. This method deprives the Park Board of a part of the interest received by the County on deposits of the park taxes, since most of the taxes are collected early in the year, but still gives the South Park Board an advantage over the West and Lincoln Park Boards in this respect. These two Boards receive their taxes only when, and in such amounts as may be needed and when request is made of the County Treasurer. The Secretary of the West Park Board goes in person to the County Treasurer from time to time and obtains a check for the amount needed. This method keeps the cash balances in the hands of the West and Lincoln Park Board Treasurers comparatively small and enables the County to bene-

fit by most of the interest received from deposits of their tax money. The South Park treasury, on the other hand, is kept well filled.

This large cash balance of the South Park Board was not made possible entirely by reason of the regularity of tax receipts. A considerable amount was derived from the sale of bonds. It appears that larger issues of bonds were sometimes sold than were necessary at the time. For example, a \$1,200,000 issue was sold in July, 1907, and in July, 1909, two years later, \$700,000 of the proceeds was yet in bank; in fact, three years later, \$600,000, one-half of the proceeds, was yet in bank. During all this time the Board paid 4 per cent. interest on the bonds and received only 3 per cent. on the cash deposits. It thus appears that if these bonds had been issued in smaller lots and more nearly as required approximately \$20,000 in interest charges might have been saved.

In this connection the recent action of the Lincoln Park Board in disposing of the \$875,000 issue of park extension bonds is commendable. Although the entire issue was sold soon after the date of the bonds (May 1, 1911) only \$350,000 has thus far been delivered (November 1, 1911). As the bonds are delivered the purchasers pay the accrued interest to the Park Board.

Although part of the South Park funds earned 3 per cent interest, the larger proportion thereof was carried in a "general fund" and earned only 2 per cent. on daily balances. An examination of the general fund account shows that the balance has been smallest at the end of each month and that these month end balances were much larger than was necessary to meet the demands upon the fund. For example, for the 20 months ending with November, 1907, the general fund was never less than \$1,000,000. (See table on page 40.) If the amount of money necessary to be used each month had been estimated at the beginning of each month and part of the excess had been transferred to the special fund—say in round amounts of \$100,000—the additional 1 per cent. interest which might thus have been

received would have amounted to approximately \$40,000 in the five years ending with 1910.

Table showing balances in the general fund of the South Park Board at the end of each month from January, 1906, to August, 1911, inclusive:

	1906.	1907.	1908.
January	\$ 862,541.61	\$1,359,350.95	\$ 797,338.89
February	777,792.33	1,216,469.40	684,939.77
March	750,769.67	1,200,591.37	609,614.49
April	1,080,947.75	1,512,768.03	1,227,576.93
May	1,064,505.05	1,506,319.73	1,206,703.73
June	1,263,677.57	1,473,577.60	1,294,635.32
July	1,969,184.49	1,463,784.73	818,640.37
August	1,815,840.50	1,358,110.74	604,988.72
September	1,702,028.03	1,265,022.45	477,928.97
October	1,627,847.17	1,204,967.42	501,238.20
November	1,712,029.40	1,188,012.52	334,601.89
December	1,511,534.27	981,910.03	301,217.64
	1909.	1910	1911.
January	\$ 137,482.45	\$ 193,071.58	\$ 46,420.13
February	247,578.91	23,616.13	254,639.12
March	315,976.36	231,512.98	340,299.27
April	697,552.85	737,061.54	397,454.64
May	991,862.51	502,917.71	757,981.16
June	436,701.68	437,366.18	734,798.68
July	834,652.25	369,335.42	667,131.70
August	651,058.11	147,431.80	592,170.09
September	668,780.64	259,747.52	
October	627,709.37	137,548.65	
November	512,586.34	250,428.95	
December	414,749.02	44,553.18	

SPECIAL FUNDS

The South Park Board, in March, 1908, received \$94,359 from the County Treasurer as its share of the taxes collected at that time from the estate of Marshall Field. Of this amount, \$2,012 was placed to the credit of the Art Institute and \$92,347 was set aside as a special reserve. To the latter amount was added \$7,653 from the general fund so that the special reserve totaled \$100,000. This amount, instead of being used to reduce current tax levies, has since remained in bank as a special deposit at 3 per cent interest.

The South Park Board also carries a reserve of approximately \$300,000 as protection from losses by fire. This fund is discussed in connection with insurance of park structures, page 157.

The West Park Board has maintained a special fund of \$40,000 intact since 1902. It consists of part payment by the County Treasurer of a 1901 tax levy which was subsequently declared invalid. The ownership of the fund is still in controversy but nevertheless the Park Board has collected 2 per cent annual interest thereon and used it for current purposes. Inasmuch as the South Park Board is able to secure 3 per cent. on time deposits, this fund should likewise have been earning 3 per cent.

The West Park Board maintains a contingent fund which has been made use of for many unbusiness-like practices. It originated as a petty cash fund. On January 1, 1907, it amounted to \$2,115. On January 1, 1910, it had been increased to \$5,805, and during 1910 it was further increased to \$16,000. Not only has the privilege of obtaining salary advances from this fund between pay days been abused but thousands of dollars of claims have been paid therefrom without audit. The reason advanced for maintaining so large a fund is that it is necessary (1) as a means of paying off employees discharged between pay days; (2) as a means of taking advantage of cash discounts, and (3) as a petty cash fund. Practically no cash discounts were taken until the Bureau called attention to the matter and those taken since have nearly all been on payments from the general fund. It is apparent, however, that persons in a hurry for money due them might, if they had sufficient influence, have their claims paid from the contingent fund without awaiting audit. The fund has no relation to cash discounts as they may be had by allowing claims to take the regular course of procedure. Eliminating payments to men discharged or resigned between pay days the amount advanced from this fund during such interims in 1910 on account of salaries and wages was as follows:

To office employees	\$11,589.70
To policemen	19,200.71
To other employees	22,381.00
Total	<u>\$53,171.41</u>

Altogether \$111,062.89 was expended through this fund in 1910. Salary and wage payments are reimbursed from the paymasters' fund each pay day. Payments from the contingent

fund for other purposes are reimbursed from time to time by checks drawn on the general fund. This feature is further discussed on page 55, under Auditing. It is suggested that the fund be reduced to \$500, and used only as a petty cash fund and that \$5,000 be allowed to the paymaster for the purpose of paying off discharged employees. Both funds should be reimbursed in full each month.

The Lincoln Park Board maintains a special fund known as the Ohio Street Extension Fund. During June, 1891, contract agreements were effected between the Lincoln Park Board and some property owners along the lake shore for the extension of Lake Shore Drive from near Bellevue Place southerly and easterly to the north line of Indiana Street over lands that were at the time covered by the waters of the lake. The work was to be done by the Park Board and to cover the cost thereof, abutting property owners were to pay the Board \$100 per lineal foot of frontage. The Park Board agreed to refund any excess of the \$100 per foot collected over the cost of the extension. On December 31, 1910, there was a credit balance on the Lincoln Park books of \$19,900.60, on account of the collections over the cost of the work to date and the Park Board was responsible therefor to the property owners. Although this balance was in the nature of a trust account, the money represented by it was not kept in possession of the Park Board. At the same time that the books showed a credit balance of \$19,900.60 the cash actually on hand as shown by the park books was only \$3,793.93. The treasury was replenished soon thereafter in excess of the amount due the depositors, but, owing to the fact that the relation of trustee and *cestui qui trust* exists between the Board and the depositors, it is suggested that the money should be kept in a separate deposit from the other park funds.

III. TAXES FOR PARK PURPOSES

POWER OF PARK BOARDS TO LEVY TAXES

Each of the ten park governments within the City of Chicago, except the Lincoln Park government, is a municipal cor-

poration and has power to levy taxes direct. The inability of the Lincoln Park Board to do so results from the fact that the legislative act (1869) under which it was created was never submitted to a vote of the people of the towns of North Chicago and Lake View. Hence it is that the taxes for park purposes in that district are levied each year by the corporate authorities of those towns. Three of the legislative acts under which taxes for park purposes in the West Park District are levied provide that the levy shall be made by the town of West Chicago. The County Clerk as ex-officio town clerk and assessor and the County Treasurer as ex-officio town supervisor comprise the corporate authorities of each of the towns. The assessed values in each town for 1910 and the amount of taxes levied thereon are shown in Table C of the Appendix and the authorizations under which taxes are levied for each park district are set forth in detail in Table G of the Appendix. As may be seen therefrom, the multiplicity of authorizations is in itself conducive to confusion. The South Park Board levies under twelve distinct legislative authorizations, the West Park Board under eleven, and the Lincoln Park Board under six.

The seven smaller park districts within the City of Chicago all derive their authority to levy taxes under one enabling act passed by the Legislature in 1895.

Twelve and eighty-one hundredths cents (.1281) of each dollar of taxes, assessed in 1910 on property within the city limits, was for the park districts. This amount is in addition to the revenue necessary to maintain the parks under the Special Park Commission and provided each year out of the city levy.

INCREASE OF PARK TAXES DUE TO CHANGE IN ASSESSED VALUES

Prior to 1909 the amount of taxes to be levied in Illinois was determined by applying the tax rate to one-fifth of the full property valuations. This one-fifth value was therefore called the assessed value. The bonding power of Illinois cities is limited to 5 per cent. of the "value of the taxable property" therein. The State Supreme Court decided that the term "value"

must be construed as the assessed value. In order to increase the limit of bonding power of cities, the Legislature in 1909 changed the assessed value from one-fifth to one-third of the full value. The aggregate tax rate which had been limited to 5 per cent. of the one-fifth valuation was at the same time changed to 3 per cent. of a one-third valuation so as to maintain the rate at 1 per cent. of the full valuation. There were some exceptions to this latter action, however. The number of mills which the South Park Board was authorized to levy was not changed, but due to the high property valuation of that district, the effect of the change of basis from one-fifth to one-third was to increase inordinately the amount of taxes which it might levy. The increase made possible (\$758,007) was so very large comparatively that the South Park Board did not venture to levy the full amount in 1910. What it actually did was to levy exactly one-half of the increase and add a sufficient amount arbitrarily to bring the total to round numbers. The law permits a levy of $\frac{1}{2}$ mill for museum purposes but the Board has no present use for so much money for such purposes and in recent years has levied only $\frac{1}{4}$ mill. The following tabulation may elucidate the procedure followed in determining the amount of levy:

Amount of levy if based on one-third valuation.....	\$2,961,442
Amount of levy if based on one-fifth valuation.....	2,203,435
Amount of increase made possible.....	758,007
One-half of possible increase added.....	379,004
Amount arbitrarily added to make round numbers.....	17,561
Amount actually levied.....	2,600,000

The 1909 statute, although it did not change the $4\frac{1}{2}$ mill rate which the town of West Chicago may levy for park purposes, did change two of the rates levied by the West Park Board, the effect of which was to reduce from 8 to $6\frac{2}{10}$ mills the total mill tax which may be levied by the latter. The reduction did not, however, offset the increased levy made possible by change in basis to one-third of the valuation. Since the West Park levy is based upon the valuation of the current year the increase made possible occurred in the 1909 levy for that Board instead of in the 1910 levy as in the case of the South Park Board. The increase of 1909 over 1908 in amount extended

on the tax rolls by the County Clerk for the West Park Board was \$407,581. This was an increase in amount over the taxes extended in 1908 of approximately 33 1-3 per cent. or the same proportion of increase which the South Park Board obtained in 1910.

The statute did not change the mill tax rates which are levied for the Lincoln Park Board. Aside from the mill taxes the Lincoln Park Board also requests a lump sum amount each year. In 1909 an unusually large amount was requested. Owing to the increase in assessed values in 1909, although the total Lincoln Park rate as computed by the County Clerk was lower than formerly, the Board actually benefited by the new law in that their 1909 levy was extended for \$1,049,545, as against \$768,530 in 1908, an increase of \$281,015, or 36 per cent.

The rate of levy for the small park districts (of which there are now seven) was not changed and the increase in assessed value therefore also increased the amount of taxes which they may levy.

Although each district is enabled by the new statute to increase its levy, the South Park District alone of the three large districts is able to have the entire amount of the levy extended on the tax rolls. In fact, as shown below, the amount extended on the rolls for that district, and also for five of the small districts, exceeded in 1910 the amount levied by the respective Park Boards. It should be noted, however, that the increases in the levies of the West and Lincoln Park Boards in 1909 represent increases in amounts actually extended, after all reductions had been made.

Park District	Amount levied by the Park Boards	Amount actually extended on tax rolls.	Excess of levy over amount extended.	Excess of amount extended over levy.
South	\$2,600,000	\$2,601,159	\$.....	\$1,159
West	2,287,338	1,531,127	756,211	.....
Lincoln	1,125,521	990,239	135,282	.....
Fernwood	3,608	3,867	.....	259
Ridge	6,142	6,542	.....	400
Calumet	112	112	.....	.....
Irving	8,845	9,256	.....	411
North Shore.....	10,479	10,506	.....	27
Ridge Avenue	3,300	3,544	.....	244

INEQUITY OF TAX DISTRIBUTION

The tax rate used in extending the taxes levied by the several taxing bodies within Cook County is determined by the County Clerk. The procedure followed is for each taxing body to certify to the County Clerk the amount of taxes levied by it. The Clerk thereupon determines the rate by dividing the amount of tax levied by the assessed value of all taxable property within the jurisdiction of the body levying the tax. The rate thus obtained is subject to the limitation that the aggregate rate of all taxes levied within any given territory shall not (after certain taxes expressly exempted by law have been excluded) exceed 3 per cent. on the assessed value of the property within such territory. If such aggregate rate does exceed the 3 per cent. limit, the County Clerk is required to reduce the aggregate, in accordance with the terms of the Juul law, so as to bring it within the prescribed limit.

Assessed values in the West and North divisions of the city are comparatively low, while the valuations of the South division, which contains the central business district of Chicago, are high. Since the assessed values in the respective towns are used as divisors to ascertain the rate necessary to produce the amounts levied by the several taxing bodies, the rates are naturally high in the towns of the West and North divisions and, in the determination by the County Clerk of the aggregate rate which may be extended under the Juul law, are subjected to heavy reductions. The final rates for park purposes are not sufficient when applied to the low valuations therein to produce the amounts requested by the West and Lincoln Park Boards. The bond principal and interest must be provided for first and the scaling of the total amounts requested reduces in every instance the amount available for park maintenance. Because of the high assessed values in the South Park district, the park rate therein is not subject to scaling and the amount requested by the South Park Board is hence extended in full.

The extension by the County Clerk of the South Park levy in full and the enormous reduction of the West and Lincoln Park levies is due to the fact that the valuable "loop district"

is all included within the South Park District and also to the peculiar operation of the Juul law (1901).

Until the levies of all the local taxing authorities are reported to the County Clerk and the respective rates are fixed by him, the West and Lincoln Park Boards have no way of determining how much revenue will be derived from their levies. The taxing conditions practically compel the West Park Board each year to make its levy as high as possible in order to insure a sufficient income for bond, interest, and maintenance purposes. Such unscientific procedure militates seriously against economical financial administration of the park systems.

The 1910 property valuations within the three large districts and the balance of the city as compared with taxes assessed for park purposes therein and the population thereof is as follows:

Park District	Taxable Property, Per cent.	Taxes Assessed, Per cent.	Population (1910) Per cent.
South	60.04	50.45	35.58
West	21.98	29.69	41.31
Lincoln	14.44	19.20	16.40
Balance of city	3.54	.66	6.71
Total city	100	100	100

If the South Park Board levied up to the limit allowed them since the change was made in the assessed value the percentage shown above would be higher.

SOUTH PARK BOARD SPECIALLY BENEFITED IN 1909 LEVY

Preceding the advantage gained by the South Park Board in 1910 by reason of the change in assessed values, that Board also benefited by \$50,534 in the spreading of the 1909 levy. The Park Board certified \$2,163,800 to the County Clerk which was equivalent to a rate of 42.8, but the County Clerk extended \$2,224,442. This amount was determined by the application of a 44 cent rate. The Bureau has been unable to obtain a satisfactory explanation of this increase. It was not added to care for loss and cost of collection as the Park Board had already included \$85,000 for that purpose. It appears that a rate of 43 instead of 44 cents should have been levied which would have

produced \$2,173,908, allowing for increase through the operation of extension.

SOUTH PARK BOARD ASKING FURTHER INCREASE IN 1911

As has been shown, the South Park district was specially benefited in 1909 by a \$50,000 increase in the amount extended and in 1910 by nearly \$400,000, made possible by the failure of the Legislature to reduce the rates of that park district when the assessed value was changed from one-fifth to one-third. An examination of the 1911 levy already submitted by the South Park Board shows that although the total amount requested is the same as for 1910; i. e., \$2,600,000, yet this is in fact a further increase of \$45,000. The amount levied for bond and interest purposes in 1910 was \$681,425 and for loss and cost of collection \$88,575. Owing to the payment in 1910 of part of the bonded debt, the 1911 levy requests only \$639,200 for that purpose. Also only \$85,800 is included for loss and cost of collection. This reduction of \$45,000, however, instead of being omitted from the total levy is again brought within the circle by being added to the 1911 levies for maintenance purposes.

The actual procedure in securing this result is shown by the following table:

Authorization—	1910 levy.	1911 levy.	Increase of 1911.	Decrease of 1911.
\$300,000 tax	\$ 300,000	\$ 300,000	.....	.....
3-mill tax	1,224,000	1,260,000	\$36,000	.....
½-mill tax.....	204,000	210,000	6,000	.....
½-mill museum tax (¼ mill tax levied)	102,000	105,000	3,000	.....
Total for maintenance..	\$1,830,000	\$1,875,000	\$45,000	.....
Bond and Int.—1890.....	25,625	.....	.....	\$25,625
“ “ “ —1901.....	36,000	35,000	.....	1,000
“ “ “ —1899 }	231,000	225,000	.....	6,000
“ “ “ —1903 }	231,000	225,000	.....	6,000
“ “ “ —1901 }	231,000	225,000	.....	6,000
“ “ “ —1903.....	77,000	75,000	.....	2,000
“ “ “ —1905.....	202,000	197,000	.....	5,000
“ “ “ —1907.....	100,800	98,400	.....	2,400
“ “ “ —1907 }	9,000	8,800	.....	200
“ “ “ —1909 }	9,000	8,800	.....	200
Total for bonds and int..	\$ 681,425	\$ 639,200	.....	\$42,225
Loss and cost of collection..	\$ 88,575	\$ 85,800	.....	\$ 2,775
Totals.....	\$2,600,000	\$2,600,000	\$45,000	\$45,000

LEVYING SPECIAL ASSESSMENTS

Under statutory authority the South and West Park Boards may each act as a board of local improvements and levy special assessments for the initial improvement of streets and boulevards under their control. Both Boards have from time to time levied special assessments in that way and also collected them.

The amount of special assessments collected by the South and West Park Boards respectively during 1910 was \$20,024 and \$40,356. Improvements of this nature in the Lincoln Park district have, as a rule, been made under special agreements entered into between individual property owners and the Park Board.

IV. CENTRAL ACCOUNTING AND AUDITING CONTROL

SOUTH PARK COMMISSIONERS

Following closely the disclosures by the Merriam Commission of defects in the accounting and auditing system of the City government and about the time the Chicago Bureau of Public Efficiency was organized, the South and Lincoln Park Boards took steps to improve their systems of accounts. The changes which were made practically all took place during the period of this inquiry. The accounting and auditing features incident to the operation by the several Park Boards of refectories, boats, automobiles, horse service and repair shops, are discussed in subsequent chapters.

Such further criticisms as might be made of the new South Park accounting system would be of a minor character. After the installation of any new system, changes in detail are often found necessary. The changes which might be suggested in the new South Park accounts are of that kind. The accounting forms and procedure in general seem well designed to meet the requirements and the system appears to be operated as intended.

WEST CHICAGO PARK COMMISSIONERS

Since the present inquiry began some of the members of the West Park Board have been agitating the improvement of the

accounts of that Board, but up to October 1, 1911, nothing had been done. There are several defects in the present system and they are noted in this chapter. Even with the most complete system of accounting and auditing, however, it is doubtful whether better results could be secured until an improved *esprit de corps* is obtained in the West Park offices. Equally important with changes in the accounts are changes in organization and personnel as suggested in the chapter entitled, "Need for Reorganization."

RECEIPTS

Although the West Park Board receives notification from the County Clerk as to the amount of taxes extended on the tax rolls for the uses of the West Park District, no entry is made thereof on the park books until the end of the fiscal year. The amount is then posted only as one of the entries necessary to close the books for the year. Collections are transmitted from the County Treasurer from time to time during the year and recorded. Before the end of the year therefore the general ledger does not reflect the amount still due, although it is one of the most important assets of the Park Board.

Special assessments are levied by the commissioners sitting as a board of local improvements and the collection of such assessments is accounted for in a set of books separate and distinct from the regular park books. The Assistant Secretary acts as special assessment collector. The clerk who signs the receipts in the name of the collector is not bonded.

An examination of the cash book shows that the cash belonging to the general fund and permit fund has not been deposited in bank promptly when collected. All bank deposits made during 1909 and 1910 to the credit of the general fund are shown in Table A of the Appendix, together with the amounts on hand at the dates of deposit, and the amounts not deposited. The latter often aggregated several thousand dollars. Although it appears that the money was retained only for the purpose of meeting contingent fund checks, the Bureau suggests that the practice be discontinued. The entire daily receipts should be deposited promptly in bank and a fund of reasonable amount pro-

vided for petty disbursements. In this connection it is suggested also that cash be more carefully guarded while in the park offices. One employee should act as cashier and be stationed at a specified desk window for that purpose. The cash on hand should either be in the cashier's cage or in the safe which stands in the vault. As an illustration of the laxity which has prevailed the following excerpt is cited from the daily report of March 9, 1911, of one of the Bureau accountants assigned to the West Park offices:

"About 10 a. m. a property owner presented \$96.00 in currency in payment of a special assessment installment. While writing out a receipt the clerk slipped the currency into his vest pocket, which he often does before turning it over to the assistant secretary. At 11:30 he left the office and went to lunch. At 2:30 he happened to put his hand into his vest pocket and discovered the roll of bills."

At another time while looking for canceled boat tickets in the drawers of the vault in the general office one of the Bureau accountants opened a drawer close to the door and noticed a quantity of bills and silver lying loose. Two memoranda showed the amount to be more than \$250. This represented money received at the general office two days previous. The entrance to the vault is in that part of the office used by the public. Anyone can enter the vault by manipulating the catch on the door; and, in fact, the door often remains open for a considerable time.

EXPENDITURES

MATERIALS AND SUPPLIES.

Electrical stores are kept in separate store rooms from the general stores and each is in charge of a separate storekeeper. The method of accounting for stores is cumbersome and conducive to losses. As an indication of the lack of accounting control over stores, attention is called to the fact that the inventory of general stores taken December 31, 1909, was \$27,957.92 in excess of the balance shown by the book account therewith and the inventory of electrical stores was \$3,816.20 less than the balance shown by the book account with the electrical stores. Adjustment entries for these amounts were made arbitrarily at that time in order to bring the accounts into agreement with the

valuation of the physical inventory. Better control might be exercised over stores if they were consolidated in one building and under one storekeeper. It is suggested that a stores ledger be kept carrying an account with each kind of material and supplies taken into stock. These accounts should show both quantities and costs. The stores ledger should, of course, be controlled through a stores account in the general ledger.

CONTRACTS.

In order to ascertain the extent of performance on any contract, amount of money paid thereon, or amount yet due, it is necessary to assemble the data from several different sources and even then the result may be incorrect. It is suggested that a contract ledger be kept which shall contain an account with each contract awarded and show price and amount of each kind of goods or services included within the contract, the quantity and amount ordered, the quantity and amount delivered, and the warrants issued in payment. This book should also show at all times the balance not ordered on each contract and the balance not yet paid. The contract ledger should, of course, be under control through the general ledger.

PAY-ROLLS.

The West Park Board pay all employees by check. The fact has already been cited herein that the present Secretary is the actual head of the park government. He strengthens his position on the West side politically by going through the park system in his automobile each pay day and handing the checks in person to the several hundred employees. The Assistant Secretary accompanies him. The aggregate salaries of these two men is \$7,500. It is suggested that a lower salaried employee, adequately bonded, should act as paymaster. The checks for men who do not appear for the purpose of receiving them are left sometimes with foremen and sometimes with other men. Some of the checks are taken back to the office to be called for. It is suggested that employees who do not receive their pay from the Paymaster on his customary visit be required to call for it at

the office. There has been a large loss of time each pay day by reason of employees waiting at the designated assembling places for the Secretary to arrive with the pay checks. Most of the time now lost might be saved if on the morning of each pay day the persons in charge at the several parks were advised by telephone as to the approximate time the Paymaster would arrive there.

The plan of requiring each laborer to wear a numbered badge was perfected during the present year and aids in identification, as the respective numbers appear opposite the names in the office roster and on the pay-roll.

COST ACCOUNTING.

Cost ledger forms are operated which purport to reflect the expense of the several park functions and activities. Examination showed, however, that several of the accounts therein were incorrect and the ledger totals did not agree with the general ledger controlling accounts. If properly kept, the distribution of cost is of great value in determining efficiency and economy of past work and also as a guide for future action. A simple and reliable plan is to work out a general classification and code for the several items of cost and have this classification available in printed pamphlet form. Each requisition should then bear the code number of the cost account.

AUDITING.

After an invoice has been checked by a clerk as to mathematical accuracy and O. K'd as to prices by the purchasing agent and as to fact of delivery by some one supposed to know of such fact, the essential features of the invoice are copied on a standard form of voucher. These vouchers accumulate until just before the next Board meeting when they are listed, and the list is submitted to the Board for action. Each commissioner receives a copy of the list. Action by the Board is only perfunctory. On motion the vouchers are referred to the Finance Committee with power to act. Although the signatures of each of the three members of the committee are required on vouchers, it is to be

noted that the members take no action as a committee. All vouchers except those on which a cash discount may be obtained are sent to the down town office of the Auditor and to each member of the committee for signature. Until the beginning of the present inquiry, the Board did not take advantage of cash discounts which since have averaged at least \$100 a month. At the present time warrants are submitted with all vouchers subject to discount and both are signed except by the Treasurer on the day of the Board meeting.

Not only is there no audit by the Board or by the Finance Committee, but the Auditor does not sign the vouchers until they are presented to him after being referred to the Finance Committee. Until the present inquiry was begun, the vouchers were not even approved by the purchasing agent as to prices until after they had been referred to the Finance Committee.

Five signatures are now required on vouchers, namely, three members of the Finance Committee (one of whom is the president), the Auditor, and the Treasurer and four on warrants, namely, President, Auditor, Treasurer and Secretary. The value of so many signatures is not apparent. The large number permits the evasion of responsibility instead of definitely fixing it. The securing of so many signatures tends also to clog the machinery and by delaying payment of claims, militates against the securing of lowest prices. The suggestion is made in this report that a competent chief accountant be placed in charge of the accounting and auditing work. When this is done claims certified by such officer and countersigned by the statutory Auditor should suffice for payment thereof. Time might be saved by the adoption of a voucher-invoice similar to that used by the city or of a voucher-check. The South and Lincoln Park Boards each use a form of voucher-check.

The West Park Board notifies vendors by mail when checks are ready for distribution and each vendor must then go in person to the offices in Union Park for the check or send an agent. The form of voucher-check recently adopted by the Lincoln Park Board is specially appropriate for use in mailing checks. Sending checks by mail disposes of claims more expeditiously and should

operate to secure lower prices after dealers become aware of the new conditions. It saves them both annoyance and expense.

Persons whose claims have been delayed in audit and others whose claims may not have been delayed but who, nevertheless, were able to obtain early payment have been paid from the contingent fund. Large amounts have also been advanced from this fund to an employee for use in purchasing supplies and no sufficient evidence required as to the disposition of such amounts. From time to time, vouchers and warrants drawn on the general fund for lump sum amounts and payable to the contingent fund have been presented to the Board for approval in order to reimburse the contingent fund. In 1910, \$34,955.01 was thus expended from the contingent fund. On December 31, 1910, there was yet due the contingent fund on account of such expenditures the sum of \$9,806.96. Vouchers for the latter amount had not yet been presented to the Board, although the original expenditures extended over the entire year 1910 and even back into 1909. Moreover, on September 1, 1911, \$6,674.27 still remained unvouchered, some of it having been expended twenty months previously. The Board had no official knowledge of these expenditures, and the checks drawn on the contingent fund were signed only by the Secretary. The intent of the Board to personally inspect all claims preceding payment has thus been defeated in a considerable degree. An efficient auditor is needed. Laxity in the use of this fund made possible the practices perpetrated in connection with the purchase of repairs for automobiles described on page 122.

IN GENERAL.

While the Bureau has made no audit of the West Park books the fact was apparent that the accounting and auditing had been carelessly performed. For example, on September 1, 1911, no postings had been made to the general ledger since May 31 and no trial balance taken off since April 30.

Old books of record, documents, reports, etc., have for many years been dumped in a vault in the office basement. The door was not locked nor even closed. No one knew of what the

jumble consisted. While the Bureau was engaged in examining the accounts the door was repaired, the contents of the vault listed and arranged in order.

LINCOLN PARK COMMISSIONERS

While the Lincoln Park system of accounts is now better adapted to the needs of the Board than formerly there are still some defects which should be remedied and to which attention is therefore directed.

RECEIPTS

The omission of the West Park Board to include in its accounts as a current asset the amount due from the County Treasurer has already been noted. The same criticism applies to the accounts of the Lincoln Park Board. For the current information of the Board, it is suggested that a controlling ledger account be maintained with the County Treasurer which will be charged with amounts extended on the tax rolls for the Lincoln Park Board and with sales by the County Treasurer of Lincoln Park bonds. The account should be credited with the amounts received from the County Treasurer or paid out by him for purposes of the Board.

Amounts advanced from the general fund for small park and park extension purposes are an asset of the general fund and should so appear on the books and on statements produced therefrom. This has not been done.

EXPENDITURES

MATERIALS AND SUPPLIES.

Each month the Superintendent prepares and presents to the Board for approval an estimate of the amounts required for supplies during the ensuing month. Until the beginning of this inquiry, these estimates were filed in a scrap book and no further use made of them as a medium for control. The actual cost of supplies during a month was sometimes more than twice the amount approved by the Board. Since attention was called to the condition, a memorandum record has been kept wherein

amounts expended each month for supplies have been assembled in columns arranged with captions corresponding to the estimate items. This distribution, however, has likewise been of no practical use. Not only has no comparison of amounts actually expended been made with the estimates as approved, but the columns of the distribution sheet have not even been footed. Tests made by the Bureau showed that the amounts expended for certain items often exceeded the estimates approved therefor.

Until control through a standardized budget is established the present method may serve as an expedient if carried to a logical conclusion. To obtain proper results, however, the columnar distribution sheet already installed should be footed at the end of each month, totals arranged in statement form and submitted to the Board at the next meeting as a report on the fidelity with which the estimates have been observed. These statements should show in parallel columns the estimates approved and actual expenditure for each item.

The Lincoln Park Board does not keep its stores in one central storehouse. In addition to the general storeroom, a stock of supplies is also kept on hand by the electrical department and by the mechanical and repair department. A stores ledger is maintained with each of these but until 1911 these ledgers were not under any central control. A stores account was carried in the general ledger as an expense account. Only debit entries were posted thereto, including salaries of storekeepers and the entire amount was charged off at the end of the year. It is suggested that the general and mechanical stores be placed in charge of one storekeeper and controlled through one stores account in the general ledger in the central office. This account should, of course, be operated as a capital account and adjusted periodically to agree with physical inventories. The supplies used in the stable, laundry and garage should also clear through the accounts of the storekeeper.

CONTRACTS.

There is the same lack of current information with respect to performance and liability on contracts as at the offices of the West Park Board. It is suggested that a separate ledger be

kept containing a separate account with each contract as described on page 52.

EXPENSE ACCOUNTING.

There is the same need for an accurate distribution of costs of the Lincoln Park Board as of the costs of the other park boards and a cost ledger similar to that already outlined for the West Park Board is suggested for adoption.

PAY-ROLLS.

During 1911 changes were made in the methods of securing reports on the time of employees and in making up pay-rolls. The former were defective in several ways which have been remedied under the new methods.

AUDITING.

After invoices have been approved as to prices and delivery, they are entered on a standard form of voucher-check (recently adopted). The supporting invoices are attached thereto and the vouchers signed by the bookkeeper and secretary. They are then sent for signature to the down town offices of the members of the committee or committees having supervision over the expenditure and also to the Auditor and President. At the time the Auditor, President and Secretary sign a voucher, they also sign the check attached thereto. There are thus seven signatures and sometimes ten on a voucher and three on a check. It is elsewhere suggested in this report that the Chief Accountant and Secretary be made the official auditor of the Board. If this is done, it is believed that his signature on vouchers and checks countersigned by the President would be a sufficient safeguard. Invoices should, of course, carry the signatures of the persons approving the claims as to prices and deliveries. In this connection it is important that all delivery slips be forwarded promptly from points of delivery to the central office for use in auditing. This has not been done.

Pay-rolls of the respective labor gangs are now certified by the foreman and signed by the clerk making the extensions preceding the signing of the rolls.

SUMMARY AND CONCLUSIONS OF PART ONE

BOARD MEETINGS.

1. The Bureau believes that all meetings of the Park Boards should be held at the respective park offices. Prior to 1909, the Lincoln Park Board held most of its regular monthly meetings in private offices down town. During the last five years special meetings of the Lincoln and South Park Boards and also many adjourned regular meetings of the latter have been held in various down town offices. Matters of much public importance were often acted upon at these adjourned and special meetings, to the practical exclusion of the public.

2. The Park Boards and Committees thereof often hold executive sessions. Practically all of the deliberations of the West Park Board are conducted behind closed doors. Having determined in executive session what action is to be taken, the formalities of adoption are gone through in open session. With rare exception there should be no need for such secrecy. The Bureau contends that public business should be transacted publicly.

3. The West Park Board publishes its proceedings as recorded in printed pamphlet form. The South and Lincoln Park Boards are the only public governing bodies in Chicago spending any considerable amount of money that do not publish official proceedings of meetings. The expense to these boards of currently publishing their proceedings would be comparatively small, and the Bureau suggests that it be done. At present the proceedings do not receive that degree of publicity desirable for public business.

4. Ordinances have frequently been passed by each of the three large Park Boards on first reading at the first meeting at which they were presented. Many of these park ordinances are of much public importance and such hasty action prevents the public from becoming informed as to the proposed action until too late to voice objection

if it should seem desirable to do so. The Bureau suggests that each board adopt a rule that no ordinance be passed at the same meeting at which it is presented and not until a copy of the proposed ordinance has been published in the official proceedings.

GENERAL FINANCIAL METHODS.

1. The annual expenditures of the Lincoln Park Board are based on an annual estimate or budget, which is formally adopted each year preceding the making of a tax levy, and is subsequently revised to conform thereto in amount. It serves as a financial guide throughout the year. The South Park Board adopts a budget similar to that of Lincoln Park, but does not do so until nearly a year after the tax levy has been made and several months after the collection and expenditure of the taxes have begun. The West Park Board adopts no estimate or budget whatsoever, except as each piece of new work is planned.

2. Sound business principles demand that a definite financial plan be adopted by each Park Board at the beginning of each year as a guide for that year, and that the plan adopted be adhered to. Moreover, the public is entitled to know at the beginning of each year how the Park Boards, which are public bodies, propose to expend the millions of dollars with which they are entrusted.

3. Bonds issued by or for the benefit of the park districts do not command as high a price in the bond market as bonds of the City government or of Cook County, which fact is another argument for consolidation of the park districts with the city. Some of the bonds which appeared to have been sold at a premium have in fact netted less than par. This was usually occasioned by allowing purchasers of bonds to defer payments therefor either without interest or at a low rate of interest. The million dollar 4 per cent. bond issue put out by the West Park Board in 1911, which appeared to have sold at par, was in fact

sold at 1 per cent. less than par, because a fee of \$9,933 for legal services was allowed the purchaser.

4. It has been customary for each Park Board to appoint as treasurer either a director or an officer of a Chicago bank. The treasurers have usually kept all of the park funds in the banks with which they were connected. Personal sureties have been accepted for the treasurers, and these sureties have with few exceptions been officers of the banks in which the funds were deposited. At the present time the treasurer of the South Park Board is one of the bondsmen for the treasurer of the West Park Board and vice versa. The Bureau believes it is preferable for the Park Boards to require surety companies for bondsmen rather than to accept individuals as sureties. It surely is impolitic for a Park Board to keep all of its funds in one bank.

5. The Bureau does not approve of the method used in transmitting money from the County Treasurer (tax collector) to the Park Boards. The County Treasurer receives most of the taxes from property owners during the early part of each year, but does not transmit the money to the Park Boards at that time. The South Park Board draws a draft on the first of each month for a pro rata monthly amount, and the West and Lincoln Park Boards are given money only as they request it from time to time during the year. This method enables the County Treasurer to secure interest for the county on the park funds and to that extent prevents the Park Boards from receiving interest thereon.

6. The South Park Board has had a much larger cash balance on hand than the other Park Boards. During the five years from April 1, 1906, to April 1, 1911, that Board had on deposit in bank an amount never less than \$1,000,000, and averaging nearly \$2,000,000. Part of this amount brought 3 per cent. interest, but the remaining balance brought only 2 per cent. The average aggregate monthly balance of the 3 per cent. accounts during the

five years was approximately \$950,000. If the amount in the 2 per cent. accounts of the South Park Board had been kept within \$100,000 and the other portion transferred monthly to the 3 per cent. accounts, approximately \$40,000 additional interest would have been received during the five years.

7. A forcible reason for consolidating the park governments with the city government is afforded by the fact that during the same period that the Park Boards were receiving only 2 per cent. on their cash balances, the city government was compelled to borrow money each year to meet current expenses and to pay 4 per cent. interest thereon.

8. When large cash balances are maintained by the Park Boards, more than 2 per cent. interest should be received thereon, especially as the banks holding park funds have not been required to furnish sureties therefor. The city government receives $2\frac{1}{4}$ per cent. interest on all of its funds, even though the banks in which the city funds are deposited are required to furnish sureties.

9. The South Park Board has sold its bonds sooner than necessary, and by receiving only 2 or 3 per cent. on the proceeds thereof, while paying 4 per cent., a large amount of interest has been wasted. For example, if the \$1,200,000 of bonds which were sold in July, 1907, had been sold under arrangement whereby the bonds might have been delivered at different times when the money was needed, approximately \$20,000 in interest could have been saved.

10. In 1908 the South Park Board received \$92,000 from the Marshall Field estate. To this amount was added enough to make \$100,000, which was then set aside as a special fund, but for no particular purpose. The Park Board receives taxes each year, and there is no necessity for hoarding money, yet the fund is still held intact. Public duty would seem to demand that it be used in lieu of bond issues, or to decrease the tax levy.

TAXES FOR PARK PURPOSES.

1. Taxes are levied by each of the ten park boards within the city, except Lincoln Park Board, the levies for which are made by the towns of North Chicago and Lake View.

2. The confusion incident to the multiplicity of taxing districts is increased by the multiplicity of legislative authorizations under which the taxes of each district are levied. For example, the South Park Board levies under twelve, the West Park Board eleven and the Lincoln Park Board (by the towns) under six distinct legislative authorizations.

3. The amount of the tax levy which the South Park Board certified to the County Clerk in 1909 was equivalent to 42.8 cents on each \$100 of assessed value of the taxable property of the South Park district. In extending the levy, instead of applying the next highest round figure rate which would have been 43 cents, the County Clerk applied a rate of 44 cents, which gave the South Park Board approximately \$50,000 more than they would otherwise have had. The Bureau has been unable to obtain a satisfactory explanation of this increase.

4. It was understood by the public that the change in valuation from $1/5$ to $1/3$, made in 1909 for the purpose of increasing the debt limit of municipalities, would not increase taxes. Due to the fact, however, that the valuation was changed without changing the tax rate of the Park Boards, they were enabled to increase the amount of their tax levies by approximately one-third. The South Park Board had power in 1910 to increase its levy \$758,007 over the amount levied the previous year. The Board did not venture to ask for so exorbitant an amount but it did take advantage of the defect of the law by levying an increase of \$396,565, bringing the total levy for the South Park district up to \$2,600,000.

5. Although the South Park Board thus benefited by

special increases of \$50,000 in 1909 and nearly \$400,000 in 1910, the 1911 levy contains a still further increase of \$45,000.

6. The South Park Board has not only levied an increased amount each year, but, owing to the peculiar and inequitable operation of the Juul law it is the only one of the three large park governments for which the entire amount levied is actually extended on the tax rolls. While the amounts levied by the West and Lincoln Park Boards in 1910 were reduced \$756,211 and \$135,282, respectively, when extended on the tax rolls, the amounts extended for the South Park district and for five of the small park districts exceeded the amounts levied.

7. The change of assessed values from $1/5$ to $1/3$, without changing the tax rates, operated to increase the amounts which might be levied by the West and Lincoln Park Boards, so that even after the reductions described above were made in their levies, the amounts extended for these Boards respectively on the 1909 tax rolls were \$407,581 and \$281,015 greater than the amounts extended in 1908.

8. The inequitable distribution of taxes for park purposes to the south, west and north sides of the city under the present park organization may be illustrated as follows: Although the South Park district contains only 36 per cent. of the total population of the city it contains 60 per cent. of the taxable property and receives 50 per cent. of the taxes for park purposes. On the other hand, the West Park district contains 41 per cent. of the population, only 22 per cent. of the taxable property, and receives 30 per cent. of the taxes for park purposes.

9. The unequal distribution of park taxes among the three sections of the city is due (a) to the fact that the valuable "loop district" is all included in the South Park district and (b) to the peculiar operation of the Juul law. Consolidation of all the park governments with the

city government and the application of a uniform tax rate to the aggregate valuation should remedy the present inequitable conditions.

CENTRAL ACCOUNTING AND AUDITING CONTROL.

1. The new accounting system installed by the South Park Board in 1910-11 is well adapted to the requirements and is being operated effectively.

2. The Lincoln Park accounting system, as recently revised, is an improvement over the former system, but like that of the West Park Board should be extended to include better control over supplies in storerooms, accurate cost accounting, and accounts showing the performance and liability on each contract.

3. Auditing by the Park Boards, by committees thereof and by statutory auditors has been largely perfunctory. It should be done by an experienced and salaried auditor of the office staff.

4. Five signatures are required on vouchers of the West Park Board and seven (sometimes ten) on vouchers of the Lincoln Park Board. Under the circumstances the large number of signatures admits of evasion of responsibility instead of definitely fixing it. Fewer signatures and more definite certificates to be signed would be better evidence that claims should be paid. The South Park Board requires only two signatures on its vouchers which, for the conditions, appear sufficient.

5. The means of safeguarding cash in the West Park offices have been inadequate. Cash has been deposited in bank only at irregular intervals.

6. The Lincoln Park Board pays park employees in cash. This method is commended to the other two Boards. The South and Lincoln Park Boards mail checks to vendors and contractors doing business with the Boards. It is suggested that this plan be adopted also by the West

Park Board, which pays employees by check and compels payees or their agents to call at the park offices therefor.

7. The changes in the accounting and auditing system of the West and Lincoln Park Boards, suggested in the text of this report, in order to produce adequate results, should be accompanied by changes in organization, as suggested in the last chapter—"Need for Reorganization." This is especially true of the West Park office force.

PART TWO

I. METHODS OF PURCHASE

(EXCLUSIVE OF COAL)

NEED FOR CENTRALIZATION

The organization of practically every large private corporation includes a central purchasing bureau through which all supplies and materials used by the corporation are purchased. For example, a railroad extending from Chicago to the Pacific buys all of its supplies and materials through one bureau located in Chicago. A large proportion of the purchases for a group of railroads under one general control are made through a central purchasing bureau in New York.

Centralized purchasing is more advantageous than decentralized purchasing in that it gives to the central bureau a much larger buying power. Large buying power makes it possible to deal direct with manufacturers, in fact, manufacturers will bid against one another for large orders. Limited buying power on the other hand means small orders. Manufacturers are not attracted as a rule by small orders and they are therefore usually placed with middlemen with the result that middlemen's profits are paid. Even when small orders are placed with manufacturers, the cost is nearly always higher than on large orders.

Centralized purchasing also makes it possible to maintain a better equipped purchasing plant. Such plants are usually headed by an official purchasing agent who is assisted by a staff of experienced buyers each proficient in buying some one or more particular kinds of supplies or materials. By devoting their entire attention to market conditions, such buyers are often able to foresee fluctuations in prices and by governing their orders accordingly are able to save large sums of money. The office of a properly equipped purchasing agent contains complete files of trade catalogues, special trade bulletins, trade journals, current price-lists, etc., all carefully indexed for ready reference.

Central purchasing methods also facilitate central and more complete financial control which in itself is a very important factor.

The South, West and Lincoln Park Boards expend over a million dollars each year for supplies and materials. The Boards of the several small park districts and the special park commission of the city government also expend a considerable sum each year. All of the Boards buy practically the same kinds of commodities. Logical and economical organization would therefore provide that all of the buying should be done through one central agency and thus secure the advantages of the combined buying power of all of the Boards. The buying for all departments of the city government is done by the city purchasing agent. At present each Park Board does its own purchasing. Moreover, although the three large Boards have each designated an employe to act as purchasing agent, authority to purchase has nevertheless been distributed among several other employees of each board.

Purchases have often been made by the superintendents of the South and Lincoln Park systems and also by the Secretary and President of the West Park system. Likewise master mechanics, general foremen, refectory managers, chauffeurs and other employees have made purchases aggregating large amounts. Owing to such conditions, the buying has been in comparatively small amounts, which fact has operated against the obtaining of lowest prices. A large proportion of the purchases have been made from jobbers, retailers and special contractors, with the result that middlemen's profits have been paid thereon.

The South and West Park Boards each have a rule that when an order amounts to \$500 or more, public advertisement for proposals shall be made, the general understanding in such cases being that formally written contracts shall be entered into. The Lincoln Park Board has a similar rule but with a minimum limit of \$2,500. Although the Park Boards have made many purchases under contracts, an examination of the purchases made during a 12 month period shows that a consider-

able number of commodities purchased have aggregated thousands of dollars each within a single month and yet public advertisement was not made nor formal contracts entered into. The large amounts have usually resulted from two or more orders within a month.

Purchases amounting to less than \$500, (Lincoln Park Board \$2,500), are supposed to be made by open market order but only after competitive prices have been secured. The forms of purchase requisitions in use by the three large Park Boards provide spaces wherein the names of the dealers from whom such competitive prices are secured are supposed to be entered together with the prices submitted. An examination of the files of these requisitions of the West Park Board disclosed the fact that such entries have rarely been made. Although it was explained by the purchasing agent that bids had been obtained over the phone and noted on scrap paper which was subsequently destroyed, the fact remains that there is nothing of record to show that the West Park Board has obtained competitive prices. An examination of the corresponding files of the South Park Board disclosed the fact that it has not been customary to receive bids from more than one or two dealers, in fact, on only about 20 per cent. of the requisitions examined had bids been obtained from more than two dealers. Of 1,133 Lincoln Park requisitions examined, 26 per cent. had been ordered without securing bids from any firm other than the ones to whom the orders were given. Although most of these were "repeat" orders, the Bureau questions the correctness of the assumption by the purchasing agent that it was needless to again request bids from any other dealers. As to the other Lincoln Park requisitions examined, 1 per cent. showed the names of one other bidder with prices opposite, 47 per cent with two names, 23 per cent. with three names and 3 per cent. with four or five bidders.

Experience elsewhere with similar methods has shown that where bids are secured by telephone, the names of dealers and fictitious prices have often been entered as legitimate bids when in fact bids were never requested from those dealers. When bids

are requested by telephone, opportunity is afforded the persons representing the Park Boards to vary their requests to the different dealers with respect to quantities, description of commodity required and place and time of delivery, so as to affect the prices quoted and hence enable a favored dealer to appear as low bidder. Rarely would such a practice become apparent. Much the better way is to make written requests and secure written bids. The latter should then be attached to the requisition or specification. For this reason also it is better to buy less frequently and in large quantities.

The purchase of larger quantities which would be possible under a consolidation of the park governments would secure lower shipping rates. This would apply particularly to gravel, sand, cement, black soil, etc., which are items of large cost to the Park Boards each year.

NEED FOR STANDARDIZATION

Within the last few years, commercial organizations have awakened to the immense savings which are possible by standardizing their equipment, materials and supplies. Several cities, notably New York, are now engaged in similar work of standardization. An examination of the purchases made by the Park Boards indicates that the large savings which would be possible if the purchasing power of the several Boards were consolidated would be largely increased by a standardization of the objects of purchase.

The accomplishment of this result would include a careful study by officials especially authorized for that purpose, to determine which kind or grade of each supply and material and also which style of equipment is best adapted for the particular need to be supplied. In determining these matters the officials would, of course, consider the original cost as well as the relative efficiency of the final results obtained therewith. Having determined upon the kinds, grades, styles, etc. best adapted for the particular uses, they would thenceforth be recognized as standard. Adequate descriptions thereof would then be fur-

nished to manufacturers when purchases became necessary, with a request for lowest prices. It would usually be found profitable to purchase large quantities.

For example, instead of having a large number of different shapes, sizes and grades of shovels, three or four shapes and sizes would be adopted as standard, each shape and size being selected for a particular use for which it was proved to be most efficient. Standard specifications for these shovels would be drawn setting forth the grade of steel, kind of wood, etc. as well as the shape, weight and size of shovel so that each manufacturer would be bidding upon exactly the same thing. No matter which manufacturers secured the contracts during different years, under such a plan the shovels furnished by them would all conform to the standard specifications. This last would be insured because: (1) the standard specifications would afford an ever present basis for testing and (2) chemical or physical tests, or both, would be made of each delivery to determine whether or not it conformed to the specifications.

There has been not only a complete lack of standardization as between the supplies, material and equipment purchased by the several Park Boards but, furthermore, little consideration has been given to the matter by the individual Boards. The records of each Board are replete with illustrations of the truth of this statement, but the following are cited as typical:

In February, 1910, the South Park Board bought a gross of 16-inch gutter brooms and also a gross of 18-inch gutter brooms, the price of the former being \$8 per dozen and of the latter \$9.50 per dozen. Under a system of standardization, the purchasing agent would have known what size of gutter broom was best adapted for the work and his authority to purchase would have been limited to that particular size. It is evident that if the \$9.50 brooms were better, the \$8 brooms should not have been purchased. If the latter were better, then \$18 was wasted on the gross of 18-inch brooms. To carry this illustration further, the West Park Board soon thereafter purchased a gross of gutter brooms from another firm at \$8.25 per dozen.

The Park Boards use large quantities of lubricating oils,

principally automobile, gas engine and cylinder oil. Examination by the Bureau showed that several different grades (at several different prices) of each kind of oil were being purchased. During 1910, the South Park Board bought two grades of automobile oil, one at 25c and the other at 42.5c. The West and Lincoln Park Boards each bought one grade for which they paid respectively 34c and 35c. The South Park Board paid 35c and 45c for gas engine oil, while the other two boards paid 30c and 18c respectively. Cylinder oil cost the South Park Board 28c, 30c and 40c, while the other two boards paid 42.5c and 34c respectively. It is evident that if a standard had been adopted and adhered to for each kind of oil, a considerable saving could have been effected thereon.

The Park Boards also use large quantities of soap. Examination shows that different grades, varying in price, are purchased by the different Boards for similar purposes. For example, the West Park Board paid \$1,874 in 1910 for liquid soap at 45c per gallon, while the South Park Board bought a liquid soap at 30c per gallon. If the latter is as satisfactory for the purpose as the 45c soap, then the West Park Board wasted over \$600 during 1910 on the single item of liquid soap. Standardization would determine such questions.

During 1910, also, the South Park Board purchased timothy hay almost exclusively. The West Park Board purchased prairie hay, and the Lincoln Park Board purchased both kinds. Moreover, the South Park Board purchased on both contract and open market order while the West Park Board made all of its purchases in the open market and the Lincoln Park Board purchased practically all of its hay under contract. Similarly, different grades of oats were purchased. The South Park Board bought oats both in the open market and under contract, while the West Park Board bought exclusively in the open market and the Lincoln Park Board under contract. Considering the fact that forage is purchased for nearly 300 horses, it is apparent that large savings could have been effected if hay and oats had been standardized as to grade and method of purchase. It cost approximately \$40 per horse more to forage the horses

of the West Park Board during 1910 than the horses of the South or Lincoln Park Boards.

It is pointed out in a subsequent chapter that the West Park Board has been paying \$40 more per horse for horses purchased than either of the other two Boards.

Within a period of a few weeks the West Park Board bought 5,950 feet of one inch hose from five different firms. The quantity was split up so that each firm secured an order of from 950 feet to 1,500 feet. The prices ranged from 13c to 15.5c. About the same time the South Park Board bought 2,000 feet of one inch hose at 15c per foot from a sixth firm and the Lincoln Park Board 3,292 feet from a seventh firm at 20c per foot. In this connection it is also interesting to note that the West Park Board paid 56c per foot for 2½ inch hose about the same time that the South Park Board paid 47.5c for the same size hose.

Widely varying prices were also paid by the several boards for trees of corresponding kind and size. Thousands of dollars are spent annually for trees and the recent establishment by the South and Lincoln Park Boards of nurseries should assist materially in reducing the future cost of trees. A consolidation of the park governments would give to the West Park district as well as the smaller districts the benefits to be derived from the operation of the nurseries already established.

Large quantities of lumber are used each year by the several Boards, most of which has been purchased on the open market. For example, Lincoln Park voucher No. 27,525, August 31, 1911, for \$13,376 in favor of Edward Hines Lumber Company was in payment for lumber all of which was purchased in the open market without written bids or written contracts. That some of the single purchases, on which this payment was based, were very large is evidenced by an order of August 7 which amounted to \$9,563.04. Moreover, the order was for only one kind and grade of material, as follows:

2,580 pieces No. 1 Norway Pine, 3 in. x 12 in.-24 ft.
3,000 pieces No. 1 Norway Pine, 2 in. x 12 in.-24 ft.

329,760 bd. ft. at \$29.00 per M.....\$9,563.04

The prices of such articles as nails have varied according to whether they were purchased from manufacturers or jobbers.

PURCHASE OF SOIL

Sand, gravel, clay, and black dirt have usually been purchased under contract by the Park Boards. Payments by the West and Lincoln Park Boards have often been based on the number of cubic yards as determined by the number of loads delivered. The capacity of the wagons in cubic feet having been determined, inspectors of the Park Boards have reported each day the number of loads delivered by each size of wagon. This method of payment has not sufficiently protected the interests of the Park Boards or taxpayers, because—

- (1) When soil is loosened and shoveled into wagons it swells in about the following proportions:

Black dirt (loam).....	20 per cent
Clay	35 per cent

It therefore follows that when payments are based on wagon measurements larger quantities are paid for than are received because the soil when in wagons is in a non-compacted condition. Payments based upon such measurements exceed the payments which should be made in about the same proportion that soil swells.

- (2) Experience has shown that utmost precautions are necessary by municipal governments to insure fair and honest inspection. Under this method abundant opportunity is afforded for collusion between contractors and park inspectors. The latter may easily report an excessive number of loads delivered. They may allow contractors to count short loads as full loads or to dump a full load in two places, half in each place, and thus give the appearance of having delivered two loads.

The method of computing deliveries on the basis of the number of loads delivered was recently used by the West Park Board in connection with the clay and black dirt purchased for the improvement of Franklin boulevard. There were also some other features of the black dirt and clay contracts for that improvement which are open to criticism.

On March 28, 1911, a contract was awarded for furnishing and spreading black soil for lawn spaces and trees on Franklin boulevard (section VI. of the improvement) and also a contract for clay filling and grading the lawn spaces and excavating tree holes, (section VIII.). The contractor found that there was

a large quantity of black soil already on the site. He reported this fact to the Board and a supplementary agreement was entered into whereby he was to use the black soil found on the site. For this soil he was to allow the Park Board 45 cents per cubic yard on his bid of 74 cents. The price of handling this black soil filling was thus 29 cents per cubic yard. The actual cost to the contractor need not have been over 14 cents per cubic yard and he was therefore allowed a profit of over 100 per cent.

No payments had yet been made to the contractor when this was written (November 28, 1911) but the contractor had used black soil found on the site as a filling in sections where clay should have been used. His contract price for clay filling is 15 cents per cubic yard and if payment is made him for all black soil removed he will be overpaid 14 cents per cubic yard on the portion which should have been filled with clay.

Another phase of this undertaking is that prior to advertisement and letting of the contract the park engineers should have ascertained that black soil already existed on the site.

It is suggested that hereafter payments for deliveries of soil be based only on calculations made by the park engineers. By running "cross sections" where the filling is to be made it is possible to compute accurately the quantity of soil necessary for filling.

A \$100,000 ANNUAL SAVING

After a careful study of the present methods of purchasing supplies and materials for park purposes, supplemented by the opinions of purchasing agents of large private corporations in Chicago, the Bureau concludes that if all the Park Boards were consolidated with the city government the additional buying power thus given the city purchasing agent, if supplemented by proper standardization and efficient methods of purchase and inspection, would enable an average saving of not less than 10 per cent. to be made each year on all purchases of supplies and materials now made by the Park Boards. Since the several Boards

now expend approximately \$1,000,000 for such commodities, at least \$100,000 might be saved annually in this way. It is probable that the amount saved would exceed this sum.

II. PURCHASE OF COAL

The purchase of coal constitutes one of the largest items of supply expense incurred by the Park Boards. The expenditures for this purpose for the year ending June 30, 1911, were as follows:

South Park Commissioners.....	\$49,971.87
West Chicago Park Commissioners.....	15,831.69
Lincoln Park Commissioners.....	36,685.17
Total	<u>\$102,488.73</u>

Coal is used by the South Park Board for heating purposes and production of power for lighting buildings, parks and boulevards and for operating machinery in the shops. It is used by the West Park Board for heating purposes only, and by the Lincoln Park Board for heating purposes and the production of steam power for the dredge, tug boats, derricks, etc., in connection with the park extension work.

The Bureau's investigation has been confined to analyses of the specifications under which the coal has been purchased, examination of the physical equipment of the lighting and heating plants, and interviews with the superintendents of the parks in regard to the purposes for which the various kinds of coal purchased were used and the methods employed in weighing, sampling and testing. For many years the South Park Board has purchased coal under specifications. The West Park Board, however, purchased coal under specifications in 1910 for the first time. For the five years preceding, this Board had purchased coal without any contract whatever. The Lincoln Park Board first used specifications in 1908. The specifications of the South and West Park Boards which the Bureau has analyzed are those under which contracts were let for the year ending June 30, 1912. These specifications as a whole are good. Coal is purchased and paid for upon a basis of its heat value, the contracts being

awarded to the bidder who guarantees the greatest number of British Thermal Units for one cent.

The specifications under which contracts were let by the Lincoln Park Board for the year 1909-10 were superior to those of 1910-11. Under the former, purchases were made on the British Thermal Unit basis, and provision was made to have the coal tested by an engineering firm; under the latter, purchases were not made on the British Thermal Unit basis, nor was provision made for testing. Instead of moving forward, the Lincoln Park Board took a decided step backward. At the time of inquiry, this Board had not yet let contracts for the year 1911-12. The specifications analyzed, therefore, were those under which contracts were let for the year ending April 30, 1911.

New contracts are not let by any of the Park Boards promptly upon expiration of the old. Contracts of the South Park and West Park Boards expired June 30, 1911, and new contracts were not let until July 19 and 25, respectively. Contracts of the Lincoln Park Board expired April 30, 1911, and bids for new contracts were not opened until September, 1911. In connection with the awarding of contracts for bituminous coal, the Bureau emphasizes the fact that under normal conditions the first of July is the best time to let contracts in order to obtain the benefit of lowest prices.

DEFECTS IN SPECIFICATIONS

An analysis of the specifications reveals the following defects:

SOUTH PARK COMMISSIONERS:

1. Facilities for weighing are not definitely shown.
2. Storage capacity of bins at delivery stations is not given.
3. Contractors are not required to furnish bills of lading unless requested.
4. The penalty imposed for delivery of coal containing an excess of fine coal is not sufficient to cover the difference in the value of the coal.

5. No provision is made for occasional screening tests to see that coal conforms with the specifications as to size. The penalty clause is practically rendered inoperative by the lack of screening tests.

6. The number of samples which shall be taken and the number of tests which shall be made are not stated.

WEST CHICAGO PARK COMMISSIONERS:

1. The bond required (equal in amount to the estimated value of the contract) is too large.

2. Facilities for weighing are not definitely shown. It is not stated that coal shall be weighed by representatives of the Board and that their weights shall be used as a basis of payment.

3. Storage capacity of bins at delivery stations is not given.

4. Contractors are not required to furnish bills of lading.

5. No provision is made for occasional screening tests to see that coal conforms with the specifications as to size.

6. The number of samples which shall be taken and the number of tests which shall be made are not stated.

7. Separate bids are not requested for the different parks, and contracts are made for the total quantity of each kind of coal, without regard to places of delivery.

LINCOLN PARK COMMISSIONERS:

1. The bond required (one-half of the aggregate amount of the contract) is too large.

2. The locations of scales on which coal is to be weighed for the various delivery stations are not given.

3. Delivery stations where contractors are expected to deliver coal are not listed.

4. Contractors are not required to furnish bills of lading.

5. Descriptions of the coal wanted are meagre and indefinite.

6. Contractors are required to hold an unreasonably large amount of coal (30 per cent of the contract) in storage at all times for protection against strikes.

7. The evaporation method of testing, which is unreliable

and inaccurate, is the one provided for in the specifications.

8. Methods to be followed in selecting samples for testing purposes are not mentioned.

9. Separate bids are not requested for the different parks; contracts are made for the total quantity of each kind of coal, without regard to places of delivery.

10. The specifications as a whole are loosely drawn, little care appearing to have been exercised in their preparation.

METHODS ACTUALLY EMPLOYED IN WEIGHING, SAMPLING AND TESTING

SOUTH PARK COMMISSIONERS.

Although several cars of coal were rejected last year by the heating engineer on his own inspection, no screening tests were made either by him or the engineering firm employed.

WEST CHICAGO PARK COMMISSIONERS.

There is only one scale throughout the entire west park system on which coal may be weighed. This is located at Garfield Park. Coal delivered to all other parks, amounting to approximately 1,600 tons per annum, is paid for at contractor's weights. Although the specifications give the sizes of the different kinds of coal and the percentages of fine coal which will be accepted, and provide for penalties when coal is delivered containing an excess of fine coal, no screening tests have been made to see that coal delivered was in accordance with the specifications.

LINCOLN PARK COMMISSIONERS.

There is only one scale throughout the Lincoln Park system on which coal may be weighed. This is located at Lincoln Park. Coal delivered to all other parks, amounting to approximately 750 tons per annum, is paid for at contractor's weights. In addition to the 3322 tons of coal used last year in the various parks, the Lincoln Park Board used 6616 tons in the park extension work. Of this amount, 138 tons were delivered to the shipyard at Lincoln Park and reweighed and paid for according to the

park weights. The balance, 6,478 tons, was delivered on board scows and tugboats at the contractor's dock in the Chicago River. There are no facilities at the dock for weighing the coal, and it was paid for on a basis of the carload weights, as given by the contractor. They are supposed to be mine weights, but the contractor is not required to furnish bills of lading or other railroad records for the purpose of verifying the weights. Of the 6,478 tons of coal delivered at the dock, approximately 5,000 tons were delivered to the scow for the dredge. The method of receiving this coal is open to serious criticism. When coal is needed for the dredge, the scow is taken to the dock by the captain of the tug. It is left there for periods of from one-half to three or four days. The coal is loaded direct from the cars to the scow. The tug captain does not always see the coal loaded. When the tug returns for the scow, the captain is given two coal tickets, showing the numbers, initials, and weights of the cars from which the coal was unloaded. He signs these, leaves one with the contractor, and takes the other to the shipyard, where it is kept on file for checking purposes. The capacity of the scow is about four carloads, and three or four carloads are generally taken on at each coaling. Although, from an inspection of the pile of coal on the scow an estimate might be accurately made as to the number of cars of coal, it would be impossible to tell whether all the coal had been transferred to the scow unless someone had actually seen the cars unloaded.

Although the specifications state that evaporation tests shall be made at "frequent intervals," and provide for penalties when the tests show that coal of an inferior quality has been delivered, no samples were taken and no tests—either evaporation, chemical analysis or screening—were made. The prices paid in all instances were the per ton prices of the contracts. While the size of the coal delivered has at times justified the entering of complaints, no rejections have been made.

SAVINGS POSSIBLE BY PROPER SELECTION OF COALS

The table below shows the kinds of coal used by each of the Park Boards for heating the various buildings for the contract

year 1910-11, the approximate number of tons used, and the contract prices per ton:

Purpose for Which Used.	Kind of Coal	Approximate Number of Tons Used.	Contract Prices Per Ton.
<i>Power Houses—heating buildings.</i>			
South Park.....	Indiana Screenings.....	6000	\$2.345
West Park.....	Illinois Screenings.....	4200	2.20
Lincoln Park.....	Pocahontas, Mine Run	940	4.00
<i>Individual Heating Plants—heating buildings similar to those heated by power houses.</i>			
South Park.....	Anthracite, Range	70	7.00
West Park.....	Anthracite, Range	160	7.25
Lincoln Park.....	Pocahontas, Mine Run	1375	4.19*
<i>Individual Heating Plants—heating pavilions, natatoriums, fieldhouses, etc., in small parks.</i>			
South Park—			
6 parks.....	Anthracite, Buckwheat.....	2920	4.40
3 parks.....	Anthracite, Buckwheat.....	1100	3.899
1 park.....	Pocahontas, Mine Run	700	4.50
West Park—			
1 park.....	Anthracite, Range.....	70	7.25
5 parks.....	Pocahontas, Mine Run	1065	4.00
Lincoln Park—			
1 park.....	Anthracite, Egg.....	50	7.00
3 parks.....	Pocahontas, Mine Run	550	4.19*

It will be noted from the above table that, while the South Park Board used anthracite buckwheat which cost \$4.40 per ton for heating the buildings in six small parks, the West and the Lincoln Park Boards used Pocahontas mine run for this purpose at nearly all of their small parks. These two Boards paid only \$4 and \$4.19 per ton respectively. The South Park Board also used Pocahontas mine run at one of their small parks, for which they paid \$4.50 per ton. Although this price is considerably higher than that paid by the other Park Boards, if Pocahontas instead of anthracite had been used in the six small parks and paid for at the rate of \$4.50 per ton, it would have been much cheaper, as the former has a heat value about 16 per cent in excess of the anthracite. The South Park Board used for this purpose approximately 2,920 tons of anthracite buckwheat, which cost them, at \$4.40 per ton, \$12,848. If they had used Pocahon-

*Average price paid.

tas, they could have secured the same number of heat units as were contained in the 2,920 tons of buckwheat for \$10,764.54. By their failure to do so the South Park Board lost approximately \$2,000. In explanation of the use of anthracite buckwheat instead of Pocahontas mine run, the engineer stated that the only reason is that the former makes less smoke. However, as Pocahontas itself is considered a high-grade smokeless coal, and as it has been decided to use it in these small parks during the coming year, the explanation is unsatisfactory.

An investigation of the physical equipment of the various plants convinces the Bureau that other losses are being incurred by the Park Boards through the use of higher priced coal than is required. We suggest the following substitutions:

That the South Park Board substitute Pocahontas mine run for anthracite range at McKinley Park, and Illinois or Indiana lump for anthracite buckwheat and Pocahontas mine run and lump at the remaining small parks which have heating plants.

That the West Park Board substitute Pocahontas mine run for anthracite range at Union, Douglas and Garfield Parks.

That the Lincoln Park Board substitute Illinois or Indiana lump for Pocahontas mine run at Lincoln Park for heating the propagating houses, and at the shipyard for the use of the derricks, pile drivers, sand pump and scow; and Pocahontas mine run for anthracite egg at the hot-water heating plants in Seward, Stanton and Hamlin Parks.

If the above suggestions had been in effect, the approximate saving to each Board on last year's contracts (as is shown in Table B of the Appendix) would have been as follows:

South Park	\$6,200
West Park	700
Lincoln Park	1,500
Total	<u>\$8,400</u>

In order that the South Park Board may burn the Illinois or Indiana coal without making an objectionable amount of smoke, it will be necessary to change the furnace settings at all of the small parks, with the exception of Marquette, so as to furnish

more air for combustion. This can be done at an expense of approximately \$150 for each furnace.

On account of the type of furnaces at Humboldt and Small Parks 1, 2 and 3, the West Park Board cannot use Illinois or Indiana coal without making considerable smoke, and they are forced to purchase high-priced smokeless coal from West Virginia fields. At Seward, Stanton and Hamlin Parks, the Lincoln Park Board for the same reason used Pocahontas and anthracite. While the saving which could be effected by changing the equipment would not be sufficient to warrant such action, the Bureau recommends that when new buildings are constructed, furnaces of a smokeless type be installed, in which Illinois or Indiana coal can be burned. If a central heating plant were installed at Lincoln Park (instead of having four plants as at present), and if it were equipped to burn Illinois and Indiana coal—the saving on the coal bills would amount to several thousand dollars annually.

III. SMALL PARKS AND PLAYGROUNDS

The small parks and playgrounds constitute the feature of park development in Chicago that has attracted the most attention and praise from the outside world. The initiation of the small park and playground movement is due primarily to the city council of Chicago. That body in 1899 provided for the creation of a small park commission to make a study of the need of the community for additional small park and playground facilities. The report outlined a program of improvements which the city was unable to undertake because of its straightened financial condition. However, the city has done what it could in this line. The small park and playground and bathing beach facilities which the city, through its special park commission, has furnished to the public, have been creditable in view of the comparatively small amounts of money available for the purpose.

Legislative authority having been secured for the commissioners of the independent park boards to issue bonds for the purchase of suitable sites, the further development of a small park and playground system was begun by these boards. Under

the presidency of Mr. Henry G. Foreman, the Board of South Park Commissioners undertook the development in their territory on an extensive scale of small parks and playgrounds. The first plant was put in operation by that Board in 1905. The social value of these facilities to the community has been very great. The West Chicago Park Commissioners and the Lincoln Park Commissioners have followed the example of the South Park Commissioners in this respect, but have not carried the development so far.

SOUTH PARK COMMISSIONERS

The South Park Board owns seventeen small park sites, ten of which are in full operation and two partially improved.

A general director of fieldhouses and playgrounds, subordinate only to the general superintendent of parks, and the Park Board, has supervision over the physical, intellectual and social activities of all the small parks and playgrounds. This work at each small park is in the immediate charge of a fieldhouse director. Originally the fieldhouse director's control extended over the physical instructors only, the maintenance and operation of the buildings, pools, and playgrounds being in charge of a building foreman who reported to a general building foreman. The latter's authority was independent of the general director. Confusion of authority in directing the uses of the equipment, with the attendant waste and public dissatisfaction, resulted, about two years ago, in subordinating the general building foreman and his men to the general director, reserving, however, to the general building foreman the selection of building janitors and pool attendants. As an example of the inefficiency of this arrangement, a test of the qualifications of the lifesavers, subsequent to a drowning accident, developed the fact that one man could not swim and only three out of thirty-five knew how to rescue a drowning person; and, further, that they were on duty fully dressed in white duck uniforms, a serious hindrance in the water. The accident resulted in a reorganization of the life-saving staff, including the adoption of appropriate dress and daily drill. These are steps in the right direction, but it is suggested that the change

be carried to its logical and practicable conclusion by dispensing with the services of the general building foreman and ten building foremen. They are unnecessary and their dismissal would save \$11,850 annually.

The policing of the small parks is open to the same criticism as to independent authority and the resulting friction. Officers are assigned to the small parks by the general superintendent, regardless of their fitness for the peculiar responsibilities found there, and they are wholly independent of the general director and his local directors. Instances are reported where inefficient officers have been intimidated and their authority ignored by young roughs; also, instances where immorality has resulted from a failure to properly patrol the grounds, and others of absence from duty, but no action has been taken upon reports made to the general superintendent. It is suggested that the general director of fieldhouses and playgrounds should have the authority to designate the officers' posts and prescribe the special regulations to be enforced by the police. Responsibility for the proper conduct of the small park activities rests upon him, and his requests for the transfer of undesirable or incompetent officials should be honored upon a showing of fact.

WEST CHICAGO PARK COMMISSIONERS

The West Park Board operates three small parks, each equipped with fieldhouse, playground, and swimming pool; also a playground and swimming pool in Douglas Park. Each of the four plants is operated independently, under managers appointed by the commissioners. There is no central direction of the activities, the success of each park depending upon the individual capabilities of the managers. The plan of operation is commendable, however, in that each manager has control of all the park facilities, including care of buildings and policing.

This Board is paying a monthly rental of \$4 each for three pianos in each of the three small parks, and also one each in Garfield and Douglas Parks. The suggestion is made that it would be better economy to buy pianos for these parks. The rental now paid would in three years buy as many new instru-

ments. Nine pianos, especially adapted for hard usage, were purchased by the South Parks in 1910 at a cost of approximately \$140 each.

LINCOLN PARK COMMISSIONERS

The Lincoln Park Board operates five small parks, the two most complete being opened this last summer. Two of the others are not yet equipped except that one has outdoor facilities and shelter. No attendance figures for 1910 had yet been compiled, September 1, 1911. Under the former superintendent, the director of playgrounds was ignored in the planning of equipment, and his authority destroyed by the direct opposition of the superintendent. That policy has been corrected, however, by the present superintendent, with the result that the director of playgrounds is now developing practically a new department in the Lincoln Park system.

IN GENERAL

The small park and playground facilities, attendance, and cost of operation in each district, and also of the Special Park Commission of the city government, are set forth in detail in Table E of the Appendix. With the exception of Lincoln Park, the tables are based on the 1910 operations. A summary thereof is shown below:

	South	West	Lincoln	Special Park Commission
Area, square miles.....	93	36	13	.....
Total population	777,457	902,768	358,429	.....
Child population	275,300	349,660	117,865	.....
Number of fieldhouses.....	10	3	1	3
Number of playgrounds.....	11	4	2	16
Number of swimming pools or beaches	12	4	1	2
Uses of facilities	5,240,856	2,306,541	411,226	3,144,197
Cost of operation.....	\$448,863	\$118,631	\$33,032	\$46,352

It is to be noted that the jurisdiction of the Special Park Commission extends over the whole city of Chicago.

The last school census was taken by wards, the boundaries of which do not coincide with park district boundaries. The

child population shown above is therefore necessarily an estimate in "split" wards, but is based on the existing ratio of the total population thereof, as shown by the United States census. The 1910 attendance figures for Lincoln Park not being available, the Bureau has used all 1909 figures for that system, although this somewhat destroys the value of the comparison. It is to be noted also that in addition to the number shown above the Lincoln Park Board has opened two combined fieldhouses, playgrounds, and swimming pools during 1911; also that the West Park Board during 1910 secured authority for a million-dollar bond issue for the establishment of additional small parks and playgrounds.

Even with such added facilities on the North and West sides, the unequal distribution thereof still remains apparent and is a potent argument for park consolidation. Under consolidation, these facilities might be established wherever needed, and one capable staff, working under central direction, should secure results not now possible.

IV. SPECIAL PRIVILEGES

SOUTH PARK COMMISSIONERS

The South Park Board has pursued the general policy of not granting special concessions or privileges to anyone. The refectories, lunch rooms and boats in the parks are all operated by the Board for the benefit of the public at large, as described hereafter in this report. Private lockers for the use of golf players, and moorings for the use of those owning motor or sail boats are provided free on request. Though the use of Grant Park, sometimes called "Chicago's front door yard," has been granted without charge to local civic and commercial bodies for staging large spectacles of public interest, it has been done only on condition that a large proportion of the seating capacity be available to the public free of charge.

No fees are charged for issuing permits for street openings or for other purposes. A number of special privileges have been granted, however, to property holders on Michigan and Jackson boulevards for the construction of sub-sidewalk vaults. No

charge has been exacted therefor. These streets were received from the city, and the latter is now collecting an annual rental from sub-sidewalk vaults on several other streets. The use of these vaults can be of benefit only to the persons owning the abutting property, and in this respect it seems proper to make a charge for the privilege.

The yacht club houses on the water front of Grant Park are there by sufferance of the United States Government. The only charge made by the South Park Board for concessions is that of \$15 to \$25 a month for each lake boat landing passengers in Grant Park, and \$10 a month for the similar privilege at Calumet Park.

WEST CHICAGO PARK COMMISSIONERS

The West Park Board has granted special concessions, but only to a limited extent. No fee is charged for issuing street opening or other permits. All of the boats and some of the refectories are operated by the Board, and free lockers are available in the golf shelter. The privilege of selling refreshments in Humboldt Park, however, has been granted as a concession. Comparing the service rendered by the concessionaire in that park with the opportunity offered, the service is inadequate; and comparing the amount received from the concessionaire for the privileges enjoyed with the value thereof, the amount received is also inadequate. This concession is further discussed in this report under "Refectories and Lunch Rooms," page 93.

The privilege of keeping a piano in the Assembly Hall in Garfield Park and also in the hall in Douglas Park and of charging \$3 an evening for the use thereof was enjoyed free prior to January, 1911, by a man named Beardsley. It was not even necessary for him to collect the rental. One of the employees in the Garfield Park Hall informed a Bureau representative that she often collected the \$3 fee for Beardsley. The arrangement of Beardsley's to keep pianos in these halls was similar to that of Kinsella's in the Humboldt Park Assembly Hall, hereinafter described. In December, 1910, a Bureau representative made several inquiries about these pianos, and the next month they were ordered out by the park authorities and pianos were installed

in both parks by the Park Board for the free use of the public. During 1910 the Assembly Hall in Garfield Park was used for dances and parties 254 times, and that in Douglas Park 110 times. Deducting the season's rental which Beardsley may have paid the owner of these pianos, they nevertheless earned over \$1,000 net in 1910, of which the Park Board received nothing.

LINCOLN PARK COMMISSIONERS

The Lincoln Park Board operates its own boats on the park ponds, and provides free moorings for small lake boats but, except for a lunch room in Seward Park, now closed, follows a different policy as to other privileges. All refreshment privileges have been let to one man for several years.

The exclusive privilege of renting pony carts, saddle ponies, park phaetons and horseless vehicles was granted to Charles E. Adams for a period of four years from May 1, 1909, at \$1,800 a year.

A fee is exacted from lake vessels landing passengers at the park. It is a season rate of \$1 per passenger based on the official registration of each vessel.

A fee of \$2 is charged for each permit issued for opening streets, moving buildings, etc.

The Chicago Public Library maintains a distributing station in Seward Park for which privilege compensation is also paid the Park Board, although it should be noted that the latter furnish heat, light, janitor service and an attendant therefor.

Several years ago the Park Board built a boat house in Lincoln Park for the Chicago Boat Club at a cost of \$21,855. This Club agreed to reimburse the Board at stated intervals until the entire cost had been paid them, but before many payments had been made the Club became disrupted and was ousted from the boat house. The Lincoln Park Rowing Club, which had a \$10 initiation fee and \$5 annual dues, then made an arrangement with the Board whereby each member was to pay the latter \$10 a year for use of the boat house. This still continues in force. It is suggested that this boat house be made available to all alike without regard to membership in any private club.

V. REFECTORIES AND LUNCH ROOMS

SOUTH PARK COMMISSIONERS

Refectories and lunch rooms in the South Parks are not let out as concessions but are operated by the South Park Commissioners. The location and respective periods during which they are in operation are as follows:

Jackson Park, Refectory in German Bldg. Open June 1 to Oct. 10.
Jackson Park, Golf Shelter Lunch Room. Open April 1 to Dec. 1.
Jackson Park, Skating Shelter Lunch Room. Open for Winter season.
Washington Park, Refectory. Open June 1 to Oct. 10.
Washington Park, Skating Shelter Lunch Room. Open for Winter season.
Hamilton Park, Lunch Room. Open all year.
Sherman Park, Lunch Room. Open all year.
Davis Square, Lunch Room. Open all year.
Armour Square, Lunch Room. Open all year.

The choice of dishes offered the public is limited to those which can be easily and quickly prepared. Besides enjoying the privilege of table and lunch counter service, picnic parties in Jackson and Washington Parks may, by making a 50-cent deposit, obtain a coffee pot and 6 granite cups and spoons for carrying coffee, tea, lemonade and milk from the buildings.

The prices asked for food average about the same as the prices in privately conducted downtown lunch rooms and restaurants in the class of Kohlsaat's, Thompson's, Child's, etc. While the trade of these latter is more regular and dependable throughout the year, it is to be noted that the lunch rooms in golf and skating shelters and also the large refectories are open only during the busy seasons, and, with the exception of the lunch rooms recently closed, all enjoy a large trade. This fact, when considered with their exemption from the necessity of paying rent, leads the Bureau to believe that they should be at least self-supporting. Thus far they have not been charged with any general administrative expense or even depreciation on buildings.

The only occasion for losses appears to be that after stocking up heavily with perishable foods for a Sunday or holiday, the weather sometimes keeps away the expected crowds and such foods become spoiled. An examination of the records of the last five years shows that the annual receipts have averaged

\$93,000, and that the annual loss has ranged from \$13,000 to \$22,000; the total loss for the last five years being \$88,400. In addition to the refectories and lunch rooms named on page 90, these figures include lunch rooms in Ogden Park, Cornell Square and Mark White Square which were discontinued early in 1911 because of the losses they entailed.

The inquiry by the Bureau as to the cause of such large losses disclosed:

(1) That instead of maintaining at the central offices a separate book account with each refectory and lunch room, only two accounts had been used; one including all expenditures for the five refectories and lunch rooms in Jackson and Washington Parks, and the other, all expenditures for the seven lunch rooms conducted in the other parks and squares. Administrative officials were thus unable to determine the amount of loss in any particular plant as a basis for locating and removing the cause thereof. The accounts, moreover, were so involved that an analysis of expenditures was very difficult. Beginning January 1, 1911, a separate accounting was begun with each dining room, lunch counter, soda fountain and cigar stand. These accounts already show that some of the above activities are operating at a profit, and attention is thus directed to those operating at a loss. In this connection it is suggested that a proportionate amount of expense for general administration should be charged to these accounts. The criticism sometimes directed against the operation of park industries makes it desirable that the accounting therewith be fully as accurate as with any other of the park functions or activities.

(2) That no effective control is had over food in the kitchens. The system is conducive to pilfering by employees, delivery men and others.

(3) That no effective control is had over cash received from sales. An attempt has recently been made to secure more control over cash sales, but the plan has not been carried to its logical conclusion. Four cash

registers are used in the German Building refectory alone, and even yet the cash from cigar sales is kept in a drawer under the counter. The purchase of an ornate electric cash register for use of the soda fountain cashier was a useless extravagance, as this cash is susceptible of simple control through specially numbered tickets. The system fails to provide in any way for recording the number of portions of the several dishes served. Blank cardboard sales tickets are charged in quantity to each waitress in the Washington and Jackson Park establishments, and on these she is supposed to write the order of each guest. The waitresses, however, often fail to show the detail of the order and subsequent checking on that basis is thus prevented.

In ascertaining the above apparent reasons for losses, the Bureau's investigators were impressed with the importance of and the necessity for an experienced restaurant man to act as general manager of the refectories and lunch rooms. The present general manager was promoted to the position from that of teamster and timekeeper.

The Commissioners operate an ice cream factory at their central plant in Washington Park, which furnishes the ice cream and soda fountain syrups sold at the park refectories and lunch rooms. The equipment represents an investment of approximately \$2,800, exclusive of the value of the building occupied. The factory refrigerating room also accommodates the other perishable food stores which are issued to the refectories and lunch rooms.

It has been customary to charge the factory with all expenses incident to its operation and to credit it with the value of the output, computed at prices which the parks would have been compelled to pay had the ice cream been purchased on the market. The accounts maintained have reflected a gain and loss during the last 5 years as follows:

Profit in 1906.....	\$ 564.00
Loss in 1907.....	1,852.00
Profit in 1908.....	3,542.00
Profit in 1909.....	237.00
Profit in 1910.....	1,451.00

An examination of these accounts shows that while no charge has been included against the factory for a proportion of overhead expense, or for depreciation of equipment, neither has any credit been given for the expense incident to receiving and distributing the food stores. Although these items should be comprehended by the accounts it seems probable that their omission constitutes approximately a debit and credit offset, and that since 1907 ice cream has been manufactured at costs slightly lower than those at which it could be purchased on the market.

Cream and milk are purchased on annual contract based on approved specifications, but it is suggested that daily reports be required from the factory by the central office which will show the results of chemical tests made of the cream and milk used. Aside from the health motive for keeping the milk supply up to specifications, such reports should be available for purposes of audit, as the dairy contract amounts to \$15,000 annually. The new system of accounts has been extended to the ice cream factory this year. It sets forth separately each month the several elements of cost, and is a decided improvement over the former factory accounts.

WEST CHICAGO PARK COMMISSIONERS

The West Chicago Park Commissioners let the restaurant privileges in Humboldt Park December 1, 1906, without advertisement or soliciting of bids, to Joseph P. Kinsella, who still holds the concession. Mr. Kinsella is a member of the 47th Illinois General Assembly from the 23rd district, having been elected in November, 1910. He is a brother-in-law of the republican committeeman for the 16th ward, who is also public administrator.

The first lease was for one year from December 1, 1906, and provided for use of the lower floor of the refectory building in Humboldt Park as a refectory, and the three living rooms of the top floor as a dwelling. The consideration of the lease was \$600 per year and the commissioners agreed to keep the building in repair and to furnish free all necessary light and heat—both for the restaurant and dwelling. This lease, although for

only one year, was allowed to continue in force for over three years, i. e., until March 1, 1910, when a new lease running to December 1, 1912, was signed. In addition to the privileges granted in the first lease, the second provided that without additional remuneration to the Board, Kinsella might also use as a refectory part of the new \$38,000 pavilion, and likewise have, without charge, light, heat and repairs for that building. It also provided that he might operate candy stands throughout the park. This had previously been disallowed by Jens Jensen, when the latter was superintendent of parks. Kinsella, however, as perquisites of his \$600 lease, has operated a pay cloak room, rented skates, sold skate straps, and kept a piano in the assembly hall and charged \$3 per night for its use. The assembly hall was used for dances, receptions, etc., 245 times during 1910, which made it possible for the piano to earn \$735. Even allowing for rental of the piano, it is evident that Kinsella has made more than enough from that alone to pay the entire \$600 annual rental for the two buildings. Although he has the exclusive refreshment privilege and abundant table facilities in the two pavilions, he sells only soda water, ice cream, candy, peanuts and cigars during the summer season. There is no place in the park where the public can obtain lunch or coffee except during the skating season in winter, when Kinsella meets the demand.

The concession of the old refectory in Garfield Park, including living rooms, rented for \$500 per annum. In November, 1907, the commissioners, desiring to tear down the building, agreed to pay the lessee \$1,000 and cancel the lease which had just twelve months yet to run. This \$1,000 payment would not have been necessary had the lease originally been let for a one or two year period instead of for five years. Although the payment of \$1,000 to the lessee recognized that a profit was being made by him, the Board itself has since operated two lunch rooms in the same park and one in Douglas Park with resulting losses on all three. The receipts during the year 1910 at Douglas Park were \$1,963 and the loss \$1,026. At Garfield Park the receipts were \$4,968 and the loss \$286. The prices charged are practically the same as in the lunch rooms of the South Parks except that ice

cream soda is 10 cents and in the South Parks 5 cents. Sandwiches and coffee are each 5 cents. It is apparent, however, that the losses are not caused by the low prices but by the loose methods of management.

The manager of each lunch room is practically in independent control thereof. These women buy their own food supplies, and approve the monthly bills presented by dealers. There is no check to determine whether proper prices are charged. Vegetables, butter, eggs and meat are usually purchased with cash, the manager turning in receipted bills therefor in lieu of cash when settling with the collector from the park offices. Not only are the economies possible by centralized purchasing lost in this way, but the widest latitude is afforded for errors and other irregularities—including collusion with dealers. Collections from the managers of amounts received are made irregularly. Prior to April, 1911, the receipts were not collected and the respective managers themselves brought the cash to the central office. There is no check whatever as to the correctness of the amounts turned over. At Douglas Park the manager keeps a personal record of supplies received, but the manager of the Garfield Park lunch rooms keeps no books. The only inventories reported are at the end of the season. Sales tickets are not made out for customers' orders; the waitress merely collects the amount according to the menu card, and hands it to the manager.

Provision is made at Garfield Park for supplying picnic parties with utensils for coffee, tea, milk, lemonade, etc., at the same prices obtaining in the South Parks, but no such provision is made at Douglas Park.

LINCOLN PARK COMMISSIONERS

In January, 1904, bids were asked for the restaurant concession in Lincoln Park for three to five years. Six bids were received, the highest being from Paul Brauer, a State Street restaurant man, who offered \$11,000 a year for the concession. He was given a five year contract at that rate, extending to May 1, 1909. In June, 1908, without public advertisement or soliciting of bids, a new lease was granted Mr. Brauer for another

five years, i. e., to May 1, 1914. The buildings covered by this lease included the south pond refectory, the north pond refectory and refreshment stands at the animal house, at the south end of the north pond, and at the ball-ground. The Board agreed to tear down the old refectory building at the south pond and erect on or near the same site a new building at a cost not to exceed \$50,000, unless a larger sum were subsequently agreed upon. The consideration was a rent of \$7,500 per year, in monthly installments, until such time as the new refectory was completed, when the rent was to be increased by 6 per cent on the agreed cost of the new building. By a supplementary agreement, dated December 9, 1908, it was provided that should the new building cost over \$60,000 additional rent of \$600 a year would be payable in monthly installments. The actual cost of the building was over \$83,200. The lease provides that the lessee shall keep all buildings and stands in repair at his own expense. He furnished the fixtures in all the buildings and also fuel for heating. He was released in April, 1910, from the contract requirements as to occupancy, repairing, heating and lighting of the north pond refectory and was given permission to erect a stand on the park extension. Beginning with May, 1910, the rent received has been at the rate of \$11,100 per year, computed as follows:

Original rental	\$ 7,500
Six per cent. on \$50,000.....	3,000
Additional rent	600
	<hr/>
	\$11,100

The concessionaire conducts a high grade refectory in the new building, but instead of catering to the masses of the people who, it is generally conceded, are particularly in need of park facilities, this establishment caters to the well-to-do classes who desire, and are able to pay for, high grade service. A specialty is made of private dinner parties and ladies' afternoon coffee parties, and it is so advertised on the menu cards. The average citizen visiting the park with his family is precluded from dining therein by the high prices charged for food. A cup of coffee, or a sandwich, the most popular lunch with poorer people visiting parks, cannot be obtained for less than 10 cents each. The prices of other dishes are in proportion.

Picnic parties, however, can obtain coffee at 25 cents a quart, and, by depositing 75 cents, a can and 3 cups and spoons can be had. These charges also are higher than in the South and West Parks.

In the Seward Park building a lunch counter was operated for a time by the Park Board itself, but the receipts being less than the expenses, and the demand for food limited, the service was abandoned.

VI. BOATS

Rowboats are operated by the respective Park Boards on the lagoons and ponds of all the large parks, a small fee, based on the hour unit, being charged as a rental. Canoes were also provided at one time, but their use was discontinued, owing to the large number of accidents resulting therefrom. The rowboats have usually been adequate in number, and are comparatively safe.

An examination of the accounts shows that in all parks where boats have been operated the receipts have exceeded the expenses of operation and maintenance. This result has been due more to the popularity of this form of amusement than to the financial control exercised over the fees collected. The latter has been conducive to "knocking down" by park employees. It is this problem in particular which is here discussed.

SOUTH PARK COMMISSIONERS

When the new accounting system for the South Park Board was being devised, the lack of control over boat receipts was recognized. Beginning with the present season (1911), a complete change in methods of control was therefore adopted and enforced. The fees remained the same, being 15 cents per hour for a single boat and 25 cents for a double boat, but under the former system no advance deposit was required.

Under the present system specially made cash registers, costing over \$500 each, and several electric time stamps have been installed in Jackson and Washington Parks. A one-dollar deposit is required in advance from each renter. When the dollar

deposit is rung up the machine discharges a ticket, which is given to the renter and on which his time "out" and "in" is subsequently stamped by an electric time stamp. On presenting his ticket again to the cashier for refund, the amount of the latter is supposed to be rung up and registered on a separate totalizer in the machine. The cashier is thus accountable at the end of the day for the difference between the total amount of deposits and refunds respectively registered. If, however, when tickets are presented for refund on which the charge to be deducted is over 50 cents, the amount of charge is rung up instead of the amount of refund, the cashier may easily "beat" the machine and the Park Board by the difference between the two amounts. The requiring of a deposit, even of 50 cents, as in the smaller South Side parks, often precludes persons from renting boats who would like to do so, and also fails to secure any better financial control than is otherwise possible. With the aid of the police boats, there should be but small loss from non-payment of charges, even if no deposit were required, and the few boats which might be "beached" could be brought in by the police boats, as was formerly done, since they have been retained in commission even under the present system.

It is therefore suggested (1) that deposits be no longer required; (2) that tickets in books or on roll spindles be charged to each boat cashier through individual ledger accounts; (3) that the use of mechanical time stamps be continued in Jackson and Washington Parks and extended to the smaller parks in order to show on each ticket the time "out" and "in"; (4) that the amount charged be entered on the ticket and the latter retained by the park officials, the ticket discharged by the cash register when the amount is rung up being given to the customer as a receipt. In this way only one amount would be registered on the tape in the machine, which should balance with the cash in drawer and amounts shown on the tickets. The correctness of the latter might easily be verified daily by an auditing clerk in the central offices, since the time "out" and "in" and also the amount charged are all stamped thereon. Cash registers much less expensive would meet all requirements of such a system.

Electric and naphtha launches are also operated in Jackson Park, and a barge in Washington and Sherman Parks at a profit to the management and a source of pleasure to visitors. The present as well as the former system of controlling the cash receipts therefrom is adequate.

WEST CHICAGO PARK COMMISSIONERS

The present system of controlling from the central office boat receipts in Humboldt, Garfield and Douglas Parks is susceptible of being "beaten" by the cashiers at the boat landings. The system described above for South Park Commissioners, including controlled tickets, electric time stamps and cash registers, is suggested for adoption by the West Park Board.

Until 1909, only one book account was maintained for boats, although they were operated in three West Side Parks. The one account referred to was very inaccurate. In 1909 and 1910 more care was taken in recording boat receipts and expenditures.

Attention is called to the fact that an advance in prices charged for the use of boats is made from 15 and 25 cents on week days to 25 and 35 cents on Sundays and holidays. Thousands of poor people are able to visit the parks only on Sundays and holidays, and the policy of taking advantage of the increased demand for boats to raise the charges thereon seems questionable.

LINCOLN PARK COMMISSIONERS

The use of time clock stamps supplementary to controlled tickets, together with the keeping of the public from the boat landing until tickets are purchased, is also suggested to the Lincoln Park Board as a means for better insuring proper charges and the return of all collections.

It is submitted that since boats should be operated primarily for the direct benefit of the people, rather than as a source of revenue, single boats be made available at 15 cents an hour, as in the South and West Parks. A fee of 25 cents an hour is now charged on all boats.

SUMMARY AND CONCLUSIONS OF PART TWO

METHODS OF PURCHASE (EXCLUSIVE OF COAL).

1. Centralized purchasing is more advantageous than decentralized purchasing in that it gives to the central bureau a larger buying power. Larger buying power usually secures lower prices. It also makes it possible to maintain a better equipped purchasing plant and better financial control.

2. All of the Park Boards buy practically the same kinds of commodities. Logical and economical organization would therefore provide that all the buying be done through one central agency and thus secure the advantages of the combined buying power. Under the present multiplicity of park governments, each Park Board does its own purchasing. Moreover, the purchasing for each Board has often been done by employees other than the respective purchasing agents. Owing to such conditions the buying has been in comparatively small amounts and at comparatively high prices.

3. Commodities have been purchased aggregating thousands of dollars each within a single month without public advertisement, written bids or written contracts.

4. On all purchases, except unusually large orders, it has been customary to solicit and receive bids by telephone. In a large proportion of instances, only one or two bids were requested. Telephone bids are conducive to fraud in several ways. It is suggested that except on very small orders both requests and bids be made in writing and preserved as a matter of record.

5. The Park Boards purchase large quantities of soil. Payments for soil have often been based upon the number of cubic yards as determined by the number of loads delivered. When soil is loosened and shoveled into wagons it swells from 20 to 35 per cent. Payments based upon wagon measurements have therefore exceeded the amounts which should have been paid in about the same proportion

that the soil has swelled. It is suggested that hereafter payments for soil be based only on calculations made by the park engineers. By running "cross sections" where the filling is to be made it is possible to compute accurately the quantity of soil necessary for filling.

6. Equally important with centralization of buying power is standardization by the Park Boards of the equipment, materials, and supplies purchased by them. Much money is now wasted through lack of standardization. For example, instead of buying a large number of different grades of lubricating oil, three or four grades should be adopted as standard, each grade being selected for a particular use for which it was proved to be most efficient. Specifications should be drawn describing the standards adopted and on these specifications manufacturers should be asked to bid. The oil purchases being reduced to a limited number of grades, larger quantities of these would be purchased. The transactions would be made more simple and fair to both dealer and buyer and lower prices secured by the latter. A uniformity of the article purchased is assured under such a method as the specifications afford a basis on which the purchaser may test deliveries.

7. After a careful study of the situation, supplemented by the opinions of purchasing agents of large private corporations in Chicago, the Bureau concludes that if all the Park Boards were consolidated with the city government, the additional buying power thus given the city purchasing agent, if supplemented by proper standardization and efficient methods of purchase and inspection, would enable an average saving of not less than 10 per cent. to be made each year on the total purchases of supplies and materials now made by the Park Boards. These purchases now exceed \$1,000,000 annually; a 10 per cent. saving would therefore amount to \$100,000 annually.

PURCHASE OF COAL.

The adoption of defective specifications by each of the three park boards and the failure to purchase cheaper grades of coal, due in some instances to the use of furnaces in which it was not practicable to burn such coal, has resulted in large losses. The loss due to the failure to use cheaper grades of coal is estimated at \$8,400 for the year 1910. To avoid these losses in the future, the following suggestions are made:

The Three Park Boards:

- (a) Facilities for weighing should be stated definitely.
- (b) Storage capacity of bins and locations of scales should be given.
- (c) Contractors should be required to furnish bills of lading covering all coal delivered in car lots, or from cars on tracks.
- (d) Provision for occasional screening tests should be made.
- (e) Contracts for bituminous coal should be let the first of July. Bids should be opened not later than June 25, so that deliveries may begin under new contracts promptly upon expiration of the old contracts.

South Park Commissioners:

- (a) Penalty for excess of fine coal should be increased.
- (b) If the furnace settings in the buildings of the small parks were changed so as to furnish more air for combustion, it would cost only about \$150 for each furnace and would enable Illinois or Indiana lump coal to be substituted for anthracite and Pocahontas at those plants. Based on the coal used in 1910 this would enable a saving of about \$6,200 to be made on the annual coal bill.

West Chicago Park Commissioners:

- (a) Provision for weighing by representatives of the Park Board should be made, payments to be based on their weights.
- (b) Bond required should be reduced from 50 to 25 per cent of estimated amount of contract in order not to discourage small dealers from bidding.
- (c) Separate bids should be requested for the different parks.
- (d) Pocahontas coal should be substituted for anthracite in Union, Douglas and Garfield Parks. Due to the failure to use the cheaper coal in 1910, the West Park Board lost approximately \$700. The Bureau recommends that when new buildings are constructed, furnaces of a smokeless type be installed in which Illinois or Indiana coal can be burned.

Lincoln Park Commissioners:

Little care appears to have been exercised in the preparation of the 1910-11 specifications. They did not operate to invite competition. In fact, in response to requests for bids in April, 1910, only three proposals were received, two of which were from affiliated corporations that bid only on Pocahontas and anthracite; the other bid only on Illinois washed nut and pea. In addition to the above mentioned suggestions, the following are offered:

(a) Quality and size of coal and limitations as to heat value, ash and sulphur should be definitely described.

(b) Delivery stations should be listed.

(c) The British Thermal Unit method of testing should be adopted and coal paid for on a basis of heat value. This method of testing was used in 1910 but abandoned in 1911.

(d) Penalty for excess of fine coal should be imposed.

(e) Bond required should be reduced from 50 to 25 per cent of estimated amount of contract in order not to discourage bids from small dealers.

(f) Separate bids should be requested for the different parks and for the new park extension work.

(g) A representative of the Commissioners should be present at all times when coal is being delivered on board scows.

(h) Illinois or Indiana lump coal should be substituted for Pocahontas at the propagating houses and the shipyard since the equipment at those places warrants it and Pocahontas for anthracite at the hot-water heating plants in Seward, Stanton and Hamlin Parks. Due to the failure to use the cheaper coal last year, the Lincoln Park Board lost approximately \$1,500. The Bureau recommends that when new buildings are constructed, furnaces of a smokeless type be installed, in which Illinois or Indiana coal can be burned without creating a smoke nuisance.

Since the Bureau's inquiry into the subject of coal was completed, a copy of the new specifications has been received, under which contracts for 1911-12 have been let by the Lincoln Park Board. While some improvement is shown over the 1910-11 specifications, they, too, are inferior to the 1909-10 specifications.

SMALL PARKS AND PLAYGROUNDS.

1. The establishment of a system of small parks and playgrounds throughout the city, begun by the Special Park Commission of the City Government, has been continued by the independent Park Boards. The South Park Board is deserving of special credit for its work in this direction. The West and Lincoln Park Boards have also established a number of small parks and playgrounds.

2. The fieldhouses, playgrounds, and swimming pools located on the three sides of the city respectively are disproportionate in number to both the child and adult population thereof. Consolidation of the park districts should operate to secure a more equitable distribution of these facilities throughout the city.

3. Until two years ago there was confusion of authority in the fieldhouses of the South Park Board which resulted in inefficiency and waste. This has been reme-

died to a considerable extent, but it is suggested that the untoward conditions be removed entirely by dispensing with the services of the building foreman in each of the ten fieldhouses and also the general building foreman. Their salaries amount to \$11,850 annually and they are unnecessary.

4. It is also suggested that the directors of fieldhouses and playgrounds should have authority over the police detailed thereto, as well as over other persons employed in the field houses. The Fieldhouse Director should be placed in charge of the small park to the same extent that the principal of a school is placed in charge and held responsible. The Fieldhouse Director should be responsible to the General Fieldhouse Director, who in turn would be responsible to the General Superintendent.

SPECIAL PRIVILEGES.

1. The South Park Board has pursued the general policy of not granting special concessions or privileges to anyone. The refectories, lunch rooms, and boats in the parks are all operated by the Board for the benefit of the public at large.

2. Aside from an improper piano concession in the Garfield and Douglas Park Assembly Halls, which has been stopped since this inquiry began, and the special privileges permitted in Humboldt Park at an insufficient remuneration, the West Park Board has pursued much the same policy as the South Park Board.

3. The Lincoln Park Board has utilized privileges as a source of revenue. For illustration, this Board is the only one that grants concessions for refreshment stands, pony carriages, etc., in the parks. Lincoln Park is also the only park in which a high priced exclusive restaurant is permitted to operate. A boat club house is available at \$10 a year to those who first pay a private club an initiation fee of \$10 and \$5 annual dues. It is suggested that the boat club house be made available to all alike without

regard to membership in any private club. In all these matters the policy of the other Boards is preferable because it brings the park facilities closer to those who need them.

REFECTORIES AND LUNCH ROOMS.

1. The restaurant service offered at Lincoln Park, although a source of considerable revenue to the Park Board, falls far short of the service offered by the South Park Board. It is suggested that when the contract of the present concessionaire expires, service of this nature be not made a matter of revenue, but be furnished the public at cost by the Lincoln Park Board.

2. The South Park Board has established excellent restaurant service in several of the parks under its control. In a measure this has been attempted by the West Park Board, although not so extensively or completely. Thus far, however, this service has resulted in financial losses to those Boards. The losses have been accepted by the respective managements much as a condition to be expected and excused on the ground of the commendable service rendered. The Bureau has made a careful study of the conditions and finds, however, many reasons for believing that the refectories and lunch rooms now operated in the South and West Parks might be made self-supporting without any detracting from the excellency of the service. The accomplishment of this would probably extinguish the present deficit of \$20,000 per year. The following suggestions are submitted as essentials thereto:

(a) That the South Park Board employ a capable and experienced restaurant manager, who shall be placed in general charge over all refectories and lunch rooms operated by the Board.

(b) That all supplies be purchased by the regular purchasing agent of each Board, and requisitioned by the sub-managers from day to day only as needed,

great care being taken by the general manager to guard against over-stocking.

(c) That inventories of supplies on hand at the close of each day's business be prepared by each sub-manager on blank forms provided for that purpose and transmitted to the central office.

(d) That all cash receipts (except a small working balance) be transmitted daily to the central offices, together with a separate report of sales from refectories, lunch rooms, soda fountains and cigar stands respectively.

(e) That standard schedules be adopted and enforced showing the number of portions which may be served under average conditions from each unit measure of the more expensive kinds of supplies used.

(f) That sales tickets be used for food orders and the detail thereof entered on the ticket.

(g) That it be made the duty of an auditing clerk in the central offices to assemble for each day on a tally sheet the portions sold, and check the totals thereof with the quantities of supplies delivered and inventories reported. Such checking would not need to be complete each day but sufficient tests should be made to disclose wrong doing or bad management, and to secure a good moral effect on all persons handling food supplies. Kitchen shortages could not be excused as "spoiled goods" for any length of time without proving bad management.

(h) That a separate accounting be had in the central offices with each refectory, lunch room, soda fountain and cigar stand.

(i) That measures be enforced to prevent employees from leaving the buildings with packages, hand bags, etc., without disclosing their contents to the manager, and to prevent delivery men or those removing garbage from access to the kitchens except under the eyes of the manager.

(j) That managers be called to account for losses sustained.

All of the above suggestions, except (a) apply to the West Park Board, and (a), (c), (e), (g), (i) and (j) still apply to the South Park Board. The latter should also enforce (b) and (f) more strictly than at present.

3. If the West and Lincoln Park Boards should decide to continue to lease the pavilions in Humboldt and Lincoln Parks respectively, as concessions, it is suggested that the future leases do not exceed two years, and be let to the highest qualified bidder after public advertisement soliciting bids thereon. The West Park Board especially is receiving very inadequate return for the privileges enjoyed by the concessionaire.

BOATS.

1. Rowboats are operated at a profit by the respective Park Boards on the lagoons and ponds of all the large parks. Inadequate means have been taken to insure the return of all the cash collections for use of the boats. The system of control outlined herein for the South Park Board is also suggested to the West and Lincoln Park Boards for adoption.

2. The South Park Board requires a one dollar advance deposit on boats rented in the large parks and a deposit of fifty cents in the small parks. Such deposits are not necessary for financial control and often prevent people from renting boats who would like to do so. It is suggested that the plan be discontinued.

3. It is also suggested that the practice of the West Park Board in charging ten cents an hour extra on Sundays and holidays be discontinued.

4. The minimum charge by the Lincoln Park Board for boats is twenty-five cents an hour. It is suggested that single boats be made available at fifteen cents an hour, as is done by the West and South Park Boards.

PART THREE

I. POLICE SERVICE

Each of the large park boards maintains a police force which is separate from and independent of the city police force of Chicago. The investigation conducted by the Bureau showed so many of the conditions affecting the park police to be similar in the three Boards that the latter in their relation to the subject are here treated jointly.

APPOINTMENT AND DISCHARGE

Prior to July 1, 1911, the date when the Civil Service Law took effect, park police were employed and discharged under the following procedure:

The South Park police were appointed by the general superintendent after approval by the Board, the first six months of service being probationary. Each applicant filled out a printed form which was then filed. Examinations were confined to physical tests and tests of ability to read, and to write intelligent reports of arrests and accidents. The general superintendent had power to discharge without any preliminary formalities. His reasons for discharges were reported subsequently to the Board.

The West Park police, the Bureau is informed, were appointed by the President, through the Secretary, upon recommendation of ward committeemen. No physical or mental examinations were held. The President exercised the power of discharge. No hearings were granted nor specific reasons given other than "for the good of the service." An examination of the rolls of the last five years shows a continuity of appointments and discharges.

The Lincoln Park police were appointed by the Service Committee of the Board. No formal application blank was used, but the applicant was required to write a letter, which was filed. No other mental examination was conducted, but there was a

physical examination by the captain and the service committee. Men were appointed on a sixty-day probation. Discharges were for cause only and after trial before a trial board, comprising the service committee, general superintendent, and captain of police.

Since July 1, 1911, a superintendent of employment has been appointed by each park board and employees are now hired and discharged in conformity with the provisions of the new Civil Service laws.

INCREASING COST OF PARK POLICE

The increasing cost of park police service from year to year is shown by the following table of salary costs, based on the pay-rolls of the last five years:

	Total Amount	Per Cent of Increase.	South.	West.	Lincoln.
1906	\$249,977		\$132,382	\$ 78,804	\$38,791
1907	259,856	4	131,360	86,507	41,989
1908	277,666	7	139,660	93,771	44,235
1909	287,678	4	144,588	100,154	42,936
1910	321,225	12	162,717	107,721	50,787

The police salary cost of the South, West and Lincoln Park systems for the year 1910 shows an increase over 1906 of 23, 37, and 31 per cent., respectively. The aggregate increase is 28.5 per cent. During the same period the park acreage increased only 7, 2, and 7 per cent., respectively. The South Park Board policed 33 miles of boulevards in 1910, however, as against 17½ miles in 1906, and the West Park Board policed 25 miles as against 20 in 1906. The boulevard mileage policed by the Lincoln Park Board remained practically the same. Although small increases in salary rates were made during the period, the larger salary cost is mostly due to increases in the number of patrolmen. An examination of the police assignments shows that the additional patrolmen employed have been used not only to patrol parks and boulevards since added, but also to increase the forces in the parks and boulevards patrolled in 1906. With the exception of sergeants in the West and Lincoln Parks, the salary rates paid police differ in each of the three systems.

At the beginning of 1911, the South, West and Lincoln Park forces numbered 152, 89, and 49 men respectively, a total of 290 men. Six months later, i. e., July 1, 1911, the date when the Civil Service Law became effective, the rosters of the respective Boards showed 169, 115 and 59, a total of 343 men, an increase which will add many thousands of dollars annually to the already large cost shown above for 1910.

DUPLICATION OF POLICE WORK

The park police may make arrests for infraction of state laws, city ordinances, and ordinances adopted by the Park Boards, but only on property under the jurisdiction of the respective Park Boards. They have no jurisdiction within territory under control of the city. The park governments do not maintain lockups. Park police take their prisoners to city police stations and the cases are heard before the Municipal Court of the city. The city boards park prisoners, but charges the expense against the Park Commissions. A recent court decision has awarded the latter a proportion of the fines collected in such cases.

All the large parks in the city and all improved boulevards are patrolled by park police both day and night, with the exception that the West Chicago and Lincoln Park police do not patrol boulevards after 11 p. m.

City police in uniform do not patrol any of the large parks. However, although the city has relinquished jurisdiction over boulevards maintained by the Park Boards, the city police continue to patrol *all boulevards* outside the parks in the same manner as other streets, because the city police department feels morally responsible for preserving the peace and protecting the lives and property of citizens living thereon, the same as on other streets. The reason for this is that crimes committed on the boulevards are charged by the public against the city police of the district in which the crime is committed. The policing of boulevards outside the parks by park police, therefore, causes a duplication of the policing thereon, and it is noteworthy that a large proportion of the police force of each Park Board is assigned to boulevard duty, over half of the South Park force,

or 80 men, being thus employed when inquiry was made in June of this year.

An example of duplication of work on the boulevards by park police is to be found on Jackson Boulevard from Michigan Avenue to the river. The city police department patrols this boulevard the same as other downtown streets, and also has 14 men of the traffic squad doing duty thereon. This is deemed adequate by the city police officials, and yet the South Park Board has had several park police on this same boulevard since it was taken over from the city. Inquiry during 1911 disclosed 8 park policemen thereon in addition to the city force. The salaries of these 8 men aggregate \$8,800 per year.

OTHER CONDITIONS CONTRIBUTING TO EXCESSIVE COST AND INEFFICIENCY

Not only are boulevards patrolled by the city police both day and night but most of them are exceptionally well lighted at night. The main use for park police on the boulevards, therefore, is to regulate traffic, especially speeding motor vehicles. It has been demonstrated in many large cities that police assigned to this duty should be equipped with motorcycles, and that if they are so equipped fewer men are necessary. The following tabulation showing the policed boulevard mileage in each of the three park districts, the approximate number of men assigned thereto, and their equipment, indicates clearly that sufficient use has not been made of motorcycles:

	Miles.	Men.	Motorcycles
South	33	80	2
West	25	40	10
Lincoln	9½	14	2 (and 5 bicycles)

A study of the police conditions within the parks indicates that greater efficiency might be had and at less cost by also equipping some of the police in each of the large parks with motorcycles. These machines are relatively inexpensive in first cost, and those used by the city police department showed an average cost of only \$8.50 per month for operation and maintenance during 1910. In speaking of the work of the motorcycle

squad during 1910, the general superintendent of city police, in his annual report for that year, says:

"The work of men on the motorcycles has proven satisfactory. The motorcycle men have been employed to arrest scorchers—for the purpose of regulating traffic, arresting peddlers, and others violating the city ordinances in regard to vehicle traffic in general. In addition to this work, many arrests for crime have been effected by men of this squad."

The Lincoln Park system is the only one of the three equipped with a police telephone system. Although the captain, lieutenant, and sergeant make rounds to see if patrolmen are on duty, the latter also report every hour by telephone to the central switchboard operator who records their reports on a time sheet.

The South Park district is not equipped with pull boxes, nor are the patrolmen required to report for a roll call. They go on duty direct from their homes, and are not even required to arrive at or leave their beats at any designated places. The captain, lieutenants, and sergeants are supposed to visit the several beats to see if the patrolmen are actually there, but other than this, there is no check as to when they arrive or depart. Transfers are rarely made, most of the patrolmen having traveled the same beats during their entire service.

The West Chicago Park district is not equipped with pull boxes, but patrolmen assemble at the offices in Humboldt, Garfield, Douglas, and Union Parks before going on duty and a roll call is had. This occurs at 7 a. m., 12 noon, 6 p. m., and 10 p. m. While a roll call is much better than no roll call, it does not serve as any check on the men during interims thereof, nor can commanding officers on their rounds supply the lack of pull boxes.

Patrolmen of the South Park Board assigned to duty in the small parks which contain field houses work independently of the field house directors, which fact is not conducive to the best results. It is suggested that the men assigned to field houses be instructed to obey orders of the directors thereof. This method is used by the city police department in assigning men.

No copies of the police handbook of rules of the South Park Board have been available since the Bureau began its investiga-

tion, a year ago, and as a consequence new appointees to the force have not been supplied therewith.

II. AUTOMOBILE SERVICE

SOUTH PARK COMMISSIONERS

ORIGINAL OUTLAY.

Automobiles owned by the South Park Commissioners at the close of the fiscal year 1910 represented an original outlay of \$30,085, as follows:

Make.	Cost.	Used by.	Driven by.
Pierce-Arrow ..	\$15,000 (a)	Commissioners	Garage Foreman.
Pierce-Arrow ..		Gen'l Superintendent..	Chauffeur.
Pierce-Arrow ..		Asst. Gen'l Supt.....	Chauffeur.
Locomobile	3,150	Captain of Police.....	Chauffeur.
Buick	1,815	Landscape Gardener...	Self.
Buick	1,815	Electrical Engineer....	Self.
Buick	1,815	Director of Playgrnds.	Chauffeur.
Buick	1,815	Engineer	Chauffeur.
Columbia Truck...	3,290 (b)	Mechanical Depart....	Mechanic.
Buick Truck.....	1,385	Trouble Man Elec. Dept.	Self.

Total\$30,085

(a) This cost includes \$14,000 cash payment and \$1,000 allowance on five old machines.

(b) This truck was made in the shops from two Columbias.

The Commissioners also own a large motor sprinkler, which is used as a snowplow in winter.

MAINTENANCE AND OPERATION.

Although automobile expense has been classified on the park books as to repairs and operation, it was found that similar items had sometimes been charged to repairs and sometimes to operation. The Bureau, therefore, made an analysis of the expense for the five years ending February 28, 1911, and reclassified as follows:

	1906	1907	1908	1909	1910
Salaries of chauffeurs.....	\$ 4,163	\$ 3,460	\$ 3,686	\$ 3,844	\$ 6,908
Salaries of repairers.....	2,664	1,743	2,042	2,906	4,380
New tires	3,769	3,010	2,855	2,841	4,025
Tire repairs	827	586	628	889	1,049
Gasoline and other oils.....	2,089	2,286	1,731	1,885	2,115
Other materials and supplies...	4,083	1,490	1,032	1,422	4,945
Rental of automobiles.....	.....	.....	.....	.....	2,556
Total	\$17,595	\$12,575	\$11,974	\$13,787	\$25,978

It should be noted that, while the above classification includes expenses of the motor truck, it does not include expenses of the motor sprinkler, motor grass-cutters, or motorcycles. The item of \$2,556 for rental during 1910 was incurred prior to the purchase of additional machines in that year. The fact that \$1,810 was paid during 1910 for the single item of new tires on the three Pierce-Arrow machines is an indication both of the hard wear to which the machines are put and also to the laxity of control over cost of upkeep. The average of \$50 per month per car is excessive.

In arriving at costs of maintenance and operation, the principle is firmly established in the administration of both public and private business that an annual charge should be included for depreciation, or wear and tear, on plant and equipment. In determining the rate of depreciation on automobiles owned by the South Park Commissioners February 28, 1911, the end of the period reviewed, consideration has been given to their period of service as compared with the average life of automobiles, and also to their physical condition. An endeavor was made to determine the going value, or probable life, of the machines if they were continued in the park service. The rate of one and one-half per cent. per month is believed to be a conservative and fair allowance for depreciation. With respect to machines exchanged during the last five years, the difference between the purchase price and the allowance in exchange has been considered as the amount depreciated.

The estimated amounts chargeable against automobile service for depreciation for the last five years, when added to the expenses set forth on the park records, show the total cost of automobile service during the last five years to have been as follows:

Year.	Expense per Park Records.	Depreciation.	Total Cost.
1906	\$17,595	\$2,876	\$20,471
1907	12,575	3,992	16,567
1908	11,974	3,764	15,738
1909	13,787	3,859	17,646
1910	25,978	4,870	30,848
Total	\$81,909	\$19,361	\$101,270

The Bureau suggests that the South Park Board dispose of the two 5-passenger Pierce-Arrow machines assigned to the general superintendent and assistant general superintendent. The former official might use the Great Pierce-Arrow car kept for the use of the Commissioners, and his assistant (general foreman under suggested organization) might share the car assigned to the chief engineer. Should the use of a car be required by both officials during the same period, an extra car might be rented by the hour. The car of the assistant superintendent cost \$1,958 to operate during 1910. Including an allowance for depreciation, it cost approximately \$2,798, and adding chauffeur's salary the amount was \$3,878. At \$2.25 per hour (the rate paid by the city government), a machine might have been rented three hours a day for the entire 365 days for only \$2,463.75. In practice, the demand for renting an extra car would probably be much less.

It is suggested that all chauffeurs be dropped from the payroll, except one to drive the Great Pierce-Arrow car for the general superintendent and Commissioners, and that all other officials should themselves drive the cars assigned to them. The total annual saving to the South Parks would approximate \$9,300. A present salvage value of approximately \$4,600 should also be realized on the two cars recommended for disposal.

SERVICE RECORDS.

Since 1904, statistical records of automobile service have been kept in considerable detail. Two forms of report were inaugurated at that time: one to be made out daily by the garage foreman or chauffeurs for each machine, and the other to be made out monthly, giving a summary of the same information supplemented by the cost. The daily reports provided for showing the name or number of machine, name of chauffeur, mileage, for whom and where, quantity of gasoline, oil, and carbide used respectively, number and size of outer casings and inner tubes placed on the machine, material used for repairs, and time of repair man and of washer. They were sent to the storeroom, where the monthly reports were made therefrom and the costs

computed. The latter were then sent to the general superintendent. An examination of the daily reports on file shows that one of the most important features thereof was usually ignored by the persons making them, i. e., information as to who used the automobiles and where they went. A valuable check on the necessity for the mileage reported was thus neglected. The mileage, moreover, was sometimes entered *in toto* at the end of the month and prorated by days. Reports of this kind have no value. The total costs shown on the monthly reports were not balanced with the monthly automobile costs on the general books, as is necessary to insure accuracy. Finally, there is no evidence that any use was made of the statistics thus afforded to keep down or reduce the costs of automobile service. New forms for securing and compiling this data were installed June 1, 1911, as a part of the new accounting system. They are an improvement on the former records and seem adequate in every way.

WEST CHICAGO PARK COMMISSIONERS

ORIGINAL OUTLAY.

Although eleven automobiles have been purchased by the West Chicago Park Commissioners during the last five years, four of them have been exchanged at different dates in part payment for new machines. The seven owned at the close of 1910 represented an original outlay of \$12,270, as follows:

Make.	Cost.	Used by.	Driven by.
Cadillac	\$1,685	Superintendent	Self.
Ford	815 (a)	Boulevard Foreman....	Self.
Oldsmobile	3,150 (a)	Commissioners	Chauffeur.
Oldsmobile	3,150 (a)	Commiss'ers and Sec..	
Oldsmobile	1,320 (a)	Secretary	Chauffeur.
Ford	900	Captain of Police.....	Self.
Buick Truck.....	1,250	Master Mechanic.....	Self.
Total	\$12,270		

(a) These costs include cash payment and salvage allowance on old machines.

MAINTENANCE AND OPERATION.

The park records show an operation and maintenance expense for 1910 of only \$11,082. The Bureau discovered that this amount does not include \$978 of salaries of chauffeurs car-

ried on the engineering and administration pay rolls, instead of on the garage payrolls, where they belong. Neither do the park figures include an amount of \$2,441 paid for supplies and repairs from a contingent fund. When these amounts are added, the expense appears as \$14,501. No depreciation was included therein for 1910 or any other year. A cursory examination indicates that the expense shown for the preceding years is also incomplete in instances similar to that noted for 1910, but the Bureau did not check out the errors except for the year 1910. The cost of new tires on the two Oldsmobiles during 1910 was \$1,702 or an average of approximately \$70 per car per month. This cost is exclusive of all tire repairs. There has been no central control over the condemnation of old or purchase of new tires. The Bureau checked the records of all tires purchased and sold from June 1, 1906, to April 1, 1911. Of those purchased 79 were not on hand April 1, nor did the records show that they had been sold. Under such a lack of system it would be an easy matter for men in the garage to sell tires newly purchased and make no record of the transaction.

In computing the amount of depreciation, the rate of one and one-half per cent. per month has been applied by the Bureau on all machines owned at the close of the year 1910, as on the South Park machines. It is believed to be a fair rate, even though some of the West Park machines have been repaired more extensively than those of the other commissions. Depreciation on the four machines which were purchased and sold within the last five years, however, has been considered to be the difference between the purchase and exchange prices, prorated over the number of months owned. These amounts, when added to the automobile expense set forth on the park records, show the total cost of the West Park automobile service to have been as follows:

Year.	Expense per Park Records.	Depreciation.	Total Cost.
1906	\$ 1,823	\$ 386	\$ 2,209
1907	1,879	821	2,700
1908	4,239	1,377	5,616
1909	5,743	1,688	7,431
1910	14,501	1,983	16,484
Total	<u>\$28,185</u>	<u>\$6,255</u>	<u>\$34,440</u>

The Bureau suggests that the West Park Board dispose of four of their automobiles, viz., the Ford assigned to the boulevard foreman, and the 5-passenger and two 7-passenger Oldsmobiles assigned to the secretary and to the Commissioners. The boulevard foreman might use a motorcycle or bicycle. Under the suggested reorganization of the executive staff, the secretary should have no use for an automobile.* An extra car might be rented for use of the Commissioners as became necessary. With the number of cars reduced to three (including truck), the garage pay-roll might also be reduced to one machinist and one washer and polisher. Aside from a present salvage value of approximately \$2,400, the annual saving thus suggested would amount approximately to \$9,900.

SERVICE RECORDS.

No information is available to show when, by whom, or for what purpose any of the West Park automobiles were used. There are no records of mileage or individual machine costs. No steps have been taken toward securing either a unit cost accounting or administrative control over the automobile service.

LINCOLN PARK COMMISSIONERS

ORIGINAL OUTLAY.

Six automobiles were purchased by the Lincoln Park Commissioners during the five years ending December 31, 1910, five of which are still in use and represent an original outlay of \$8,355, as follows:

Make.	Cost.	Used by.	Driven by.
White Steamer.....	\$2,745	Commissioners	Garage Manager.
Carter Car.....	1,350 (a)	Utility car.....	Sundry persons.
Cadillac	1,420	Secretary and Sup't....	Chauffeur.
Cadillac	1,420	General foreman.....	Self.
Cadillac	1,420	Captain of police.....	Self.
Total	\$8,355		

(a) This cost includes \$1,000 cash payment and \$350 allowance for an old machine.

*In September, 1911, a new four passenger Cadillac was purchased for the secretary at a cost of \$2,100. This car is likewise not needed.

MAINTENANCE AND OPERATION.

Prior to 1910, automobile expense was not kept separately, but, together with other expenses, was charged to a miscellaneous operating account. Beginning in January, 1910, a separate "Garage Account" was opened in the ledger and a separate column allotted thereto in the record of "vouchers audited." A more comprehensive review seemed desirable, and the Bureau therefore examined and tabulated all vouchers for charges of this character during the past five years. The total automobile cost thus determined for that period did not, however, include any allowance for depreciation, but it has been computed at one and one-half per cent. per month, except that depreciation on the one machine which was exchanged is considered to be the difference between the purchase and exchange prices. The automobile expense tabulated from payment vouchers, together with the estimated depreciation, shows the total cost for automobile service during the last five years to have been as follows:

Year.	Expense per Park Records.	Depreciation.	Total Cost.
1906	\$ 309	\$ 174	\$ 483
1907	2,361	660	3,021
1908	3,622	737	4,359
1909	3,991	1,248	5,239
1910	8,066	1,503	9,569
Total	\$18,349	\$4,322	\$22,671

The Bureau suggests that the Lincoln Park Board dispose of the 5-passenger White Steamer assigned to the Commissioners and the 2-passenger Cadillac used by the general foreman. It would be equally convenient and much cheaper to rent a car for use of the Commissioners when necessary than to retain one constantly in service for their use. Since the promotion of the Assistant Secretary to the Secretary's office, he has continued to use the 2-passenger Cadillac formerly operated by him as assistant. Aside from a salvage value of the two machines of approximately \$1,150, the annual saving suggested on maintenance cost would amount approximately to \$2,900.

SERVICE RECORDS.

No records of automobile service were kept by the Lincoln Park Commissioners until September, 1910, although they had owned and operated five machines for considerably over a year. A form of monthly report was introduced at that time, which, although it provides for showing much data of value, omits the important matter of mileage, and also for whom and where the automobiles were used. The total monthly costs shown on these reports have not been balanced with the automobile expense shown on the central office ledger.

A SPECIFIC CASE OF WASTEFUL METHODS

In September, 1909, William Holliday, a mechanic, was employed by the West Park Board to repair automobiles. He was paid 70 cents per hour for his services. Beginning with July 1, 1910, with one exception, he was paid for 10 hours' work (at the rate of 70 cents per hour) for every day, all Sundays and holidays included, to March 1, 1911. The only exception to this payment for 243 continuous days of 10 hours each was that his September bill was rendered and paid on the basis of 29 days whereas there were 30 days in that month. The omission to pay him for that day was more than offset, however, by paying him for 10 hours' services on each of four nights, two in September, 1910, and one each in January and February, 1911. It thus appears that on four occasions Holliday was paid to repair the West Park automobiles 30 hours out of 36 hours.

The bills rendered by Holliday were written on letter heads of the Park Board or on plain pieces of paper. They were paid at once, although there was absolutely no proof as to their correctness. Moreover, at Holliday's request the following interim payments for services were made to him on account:

June, 1910	\$180
July, 1910	75
August, 1910	100
January, 1911	40
	<hr/>
	\$395

Due to careless bookkeeping, no deductions for these amounts were made when Holliday's bills were paid each month

or at any time. On March 1, 1911, Holliday was placed on the Park Board pay-rolls as a regular employee at the rate of \$4.50 a day. The Bureau was informed by employees in the Board offices that the reason for his being placed on the rolls was to enable the Board to get back the \$395 over-payment by making deductions from his salary checks. During March, however, \$75 more was advanced to him on account of his services. In April he made a cash refund of \$75, and although he was still on the pay-roll September 1, 1911, no deductions had yet been made from his salary checks. The fact that Holliday did make repairs on the park automobiles is not disputed, but the Bureau's investigators several times endeavored to observe him at work at the garage and were informed each time that he was down town buying supplies. The foreman of the mechanical department admitted that he was rarely able to find this mechanic at work and exercised no control over him.

Practically all of the automobile parts and supplies used by Holliday in making repairs were purchased by him personally. Instead of buying being done by means of the usual requisition and order, it was his custom to inform the assistant secretary or general bookkeeper that certain purchases were necessary and would cost a certain amount. Thereupon at the order of the secretary, the amount would be given him in cash. He rarely turned in any invoices of the dealers from whom he had made purchases. When it was necessary to obtain the signatures of the Auditor and other Board members on vouchers for reimbursement to the fund from which the cash was advanced, the vouchers were often supported only by memoranda, typewritten on letter heads of the Park Board or written in ink or pencil on report blanks, small pieces of blank paper, or even the backs of envelopes. Although there was an entire lack of evidence as to price, quantity, quality, or even receipt of the goods, and although the appearance of the documents themselves was sufficient to have aroused suspicion, all of these vouchers, which have been presented to the Board officials, have nevertheless been signed by them.

On September 1, 1911, \$9,212.52 had been paid Holliday in

cash. Of this amount \$5,111.27 was for supplies and parts. The reason given the Bureau representatives for allowing him to make such purchases was that being in business for himself as an automobile expert, he could obtain a larger discount than the Park Board could. It was stated that an arrangement had been made with Holliday whereby he was to allow the Board one-half the discount he himself received. Through the courtesy of several automobile dealers from whom Holliday purchased supplies the Bureau has examined their books. So far as it was possible from the meagre description of articles set forth on the documents in the files of the Park Board, the prices which he charged the Board have been checked to the prices actually charged Holliday by the dealers. Many instances were found where he obtained 20 per cent. discount and charged the Board full price. He several times billed the Board more than the list prices in the printed catalogues of the dealers. In fact he charged the Board \$30 for a cylinder which an auto company furnished him free of charge.

The books of one company showed that on several occasions Holliday had subsequently returned his purchases unused. These aggregated \$207.18. He had been given checks for \$185.34 and allowed \$21.84 credit on other purchases. The park records show no evidence of either the refunds or credits on purchases.

The transactions of the West Park Board with Holliday during the two years of his employment up to September 1, 1911, (the date the Bureau completed the inquiry), amounted to over \$9,000 and afford a striking example of waste of public funds.

III. HORSE SERVICE

SOUTH PARK COMMISSIONERS

METHODS OF PURCHASE AND SALE.

For many years all horses required in the parks and on the boulevards of the South Park system have been purchased by the superintendent of stables, upon approval by the Board of his requisitions. With the exception of a few light drivers and police mounts, the requirements are all for heavy work horses.

Of the 115 horses owned at the close of 1910, 105 were bought from two firms—69 from one and 36 from the other. All horses sold during the last five years were sold at auction through one of these same two firms. The prices paid, however, appear to compare favorably with the prevailing market prices. During the five-year period under review, they ranged from an average of \$220 in 1906 to \$269 in 1910. That good horses were purchased would appear to have been the case, as the records show that only 11 died during the last five years, and they had been in the service an average of four years; also, from the fact that the 75 horses sold during that period had been in the park service an average of six years, and sold for an average of 65 per cent. of their original cost. The 11 horses sold in 1910, however, although they had been in the park service an equal length of time, averaged only \$107 each, or 55 per cent. of their cost. The horses owned December 31, 1910, represented an original investment of \$24,625.

ACCOUNTING FOR HORSES.

The book record of horses owned by the South Park Board dates back to 1871 and gives the date, price, age, weight, identification, and the vendor of horses purchased, also the date and cause of death or sale, the price, and to whom sold.

FORAGING OF HORSES.

Grain, hay, and bedding are purchased on both short-time contracts and the open market. Shavings instead of straw are used for bedding, at a considerable saving in expense. The cost of foraging and bedding averaged \$143 per horse during the year 1910.

MANAGEMENT OF STABLES.

The superintendent of stables has a force of 12 stablemen, 36 drivers, and a foreman. The monthly stable expense is reduced to a cost per horse hour, prorated over the different operating accounts on the basis of hours' service rendered each and reported to the central office.

Owing to the varying conditions in park maintenance between the summer and winter seasons, it was difficult for the Bureau to determine the number of horses necessary to be kept. It is the policy of the South Park management to own sufficient horses to meet the demands of the ordinary summer maintenance, hiring teams for construction and other extraordinary work, and during the winter season to displace the hired teams with their own which have been employed in the cleaning and sprinkling service during the summer. Extra horses are always kept, however, to alternate with those in service. During the past summer there have been approximately 15 to 20 extra horses kept on hand for this purpose, even while additional horses were being hired for construction work.

WEST CHICAGO PARK COMMISSIONERS

METHODS OF PURCHASE AND SALE.

The method of purchasing horses for the West Park Board is similar to that of the South Park Board, purchases being made by the foreman of the stables upon the order of the Board. The horses are bought on thirty days' trial. Purchases have apparently been made from only two firms. The cost of the 19 horses bought during 1910 averaged \$310 each. In March, 1910, condemned horses were offered to the highest bidder for the first time, 12 animals realizing an average of approximately \$107. Previously they had been sold at private sale at lower prices. Since means of identification are lacking, it is impossible to determine original costs from the purchase invoices and length of service of horses sold, or the investment in, or length of service of, the 71 horses owned by the West Park Board on December 31, 1910.

ACCOUNTING FOR HORSES.

Prior to October, 1909, no record was kept of the purchase, sale, or death of horses, nor was any inventory reported. At that time, however, a horse record was installed similar to that in use at the South Park stables, and it has apparently been accurately kept since.

FORAGING OF HORSES.

All purchases of feed and bedding are made on the open market. The annual cost of forage and bedding per horse during 1910 was approximately \$183. This is approximately \$40 per horse more than the cost of foraging to either the South or Lincoln Park Boards. Only part of the hay was inspected in 1910 as to weight and quality and there was considerable waste in feeding.

MANAGEMENT OF STABLES.

The foreman of the West Park stables has a force of 14 stablemen and 36 drivers. No horses are kept in excess of those necessary to meet the ordinary summer demands.

No adequate reports of horse service nor of inventories have been furnished, however, on which to base accurate distributions of the cost of the department.

LINCOLN PARK COMMISSIONERS

METHODS OF PURCHASE AND SALE.

The foreman of stables for the Lincoln Park Board purchases all horses. The average price paid for 16 horses bought during 1910 was \$273. Purchases have been made from several dealers and on thirty to ninety days' trial. Twenty-six mules were purchased for construction work on the extension to Lincoln Park. Horses are sold at private sale. The 13 horses sold during 1909 and 1910 averaged \$183 each. According to available data, however, they had been in service only $3\frac{1}{2}$ years.

ACCOUNTING FOR HORSES.

A private memorandum made by the present foreman is kept at the stables. There is no record in the central office of the purchase, sale or death of horses, nor is there anything on the books representing the investment in the 62 horses and 23 mules owned by the Board on December 31, 1910.

FORAGING OF HORSES.

Practically all forage and bedding are bought on season contracts. The average cost of foraging per horse was \$140 in 1910.

MANAGEMENT OF STABLES.

The foreman of stables has a force of 11 stablemen and 17 drivers. The expense of the stable is partly distributed to the other park activities by charging the time of the drivers at an arbitrary rate to the several departments served, but actual costs are not determined. It appears that more horses are maintained than is necessary to meet the demands of the park service.

IV. REPAIR SHOPS

SOUTH PARK COMMISSIONERS

ORGANIZATION AND EQUIPMENT.

The repair shops now operated by the South Park Board date from the rebuilding of the entire central plant in Washington Park in 1908-9. At that time the shops were enlarged and more fully equipped, approximately \$10,000 being spent for machine tools alone. A change in the organization was made in November, 1909, and again in April, 1911. At present there are two co-ordinate heads of the shop forces. One, known as the electrical engineer, has charge of the machine shop, steam fitting, garage, and also the power and lighting plant. Another, known as the master mechanic, has charge of the carpenter, blacksmith, plumbing, tin, and paint shops. Each shop is under the direction of a foreman.

At the close of the fiscal year 1910, \$138,592 was shown on the books as the cost of shop buildings and equipment. The cost of operation during 1910, as shown on the books, was approximately \$50,000. No inventory of shop equipment has ever been made, so far as the records show.

SHOP COSTS.

On work done in the shops time reports are collected and time distribution is made to the operating accounts in a separate

shop office, but the accounting for other repair work as well as for minor construction work is conducted in the central offices.

Frequent changes have been made in the methods of keeping shop costs since the enlarged plant was established, and the accounts are still in an unsatisfactory condition. Although some new construction work is done, such as the manufacture of chairs, ornamental concrete work, telephone booths, bird houses, etc., it is largely for the purpose of keeping the men occupied when repair work is slack. This is specially true during the winter season. Most of the shop facilities are used for repairs.

Work orders, instead of being specific and definite as to detail, are usually stated in brief terms of a general nature. Thus there is no basis for subsequent development of unit costs for purposes of comparison with similar costs previously in the same shop, in other park shops, or in commercial shops. The following charges made during 1910 against standing repair orders are examples of cost accounts supported by nothing whatever as to the character of work done or number of units repaired.

Wagon repairs	\$2,417.68
Tools and implements.....	1,285.42
Sprinklers	4,879.83
Steam rollers	2,295.17

As an illustration of new work orders issued during 1910, one may be cited which reads, "Make signs," and although \$2,700 was expended thereon no information is available as to even the number made. Again, where specific quantities have been ordered from the shops, the shop costs have often been confused by holding the work orders open for the outside labor involved in setting up or installing. Prior to December, 1910, no allowance for overhead expense had been included in the shop costs. New accounting forms were installed at that time which in this and other respects are an improvement on former methods.

WEST CHICAGO PARK COMMISSIONERS

ORGANIZATION AND EQUIPMENT.

The mechanical department of the West Park Board is under the direction of a master mechanic and comprises machine,

blacksmith, plumbing, carpenter, tin, and paint shops. They are located in Garfield Park, in a one-story structure, 850 feet long. Each shop is under the direction of a foreman. The cost of the building is not distinguishable in the accounts. The hand and machine tools are carried at \$2,554.79. No inventory is recorded.

SHOP COSTS.

Although the shop forces are engaged on both new work and repairs, and the former becomes an asset and is properly chargeable to construction, while the latter is a matter of maintenance, there is such lack of adequate cost keeping that one cannot be distinguished from the other on the books. In fact, the shop accounting is so defective that the elements of labor and material are not assembled on the books so as to show even the total cost of shop operation during any month or year. Several accounting forms are provided for obtaining costs, but some are not used as intended, and even if they were do not lend themselves well to scientific costing. It is practically impossible to determine any unit costs of past work from existing records. Instead of being based on definite job orders and specifications, much of the work is started on verbal orders from the master mechanic as a result of verbal requests to him from those in charge of different park activities. No individual time reports are used; the time of the entire force being reported by the master mechanic, who has no clerk and whose duties take him often from the shops. Finding some swinging seats being made in the carpenter shop, and quantities of bronze bushings for motorcycles being made in the machine shop, the Bureau's accountants attempted to determine the costs thereof, but no record of such work being done appeared on the reports, except that in the latter case the machinists were reported as working on "motorcycles."

LINCOLN PARK COMMISSIONERS

ORGANIZATION AND EQUIPMENT.

The mechanical department of the Lincoln Park Board, although under the single management of a master mechanic, is housed in two separate buildings, neither of which is well adapted

to the purpose. The carpenter, blacksmith, tin, and plumbing shops are located in the basement of the nursery propagating house. Although the general storeroom is located in this basement, the mechanical department maintains a separate storeroom, which is also located there. The cement shop and paint shop are in the basement of the stables. Each shop is under the supervision of a foreman. The last inventory recorded shows an equipment value of \$3,659. The cost of operation during 1910, as shown on the books, was \$19,209.

SHOP COSTS.

Shop orders received and subsequent reports relating thereto are so indefinite that they form no basis for determining unit costs. The job order plan is used for determining the cost of work specifically ordered and done for other departments of the park organization and the cost thus determined is billed and charged to them except that no overhead charge is included therein. The job order plan is not used on general and miscellaneous shop work. Time lost and time and material devoted to work of the latter character which are not chargeable to any other department are allowed to accumulate until the end of the year, when they are charged off. Several hundred ornamental lamp posts were recently made in the cement shop, and as a test of the accuracy of cost keeping the Bureau endeavored to ascertain the actual costs thereof, but found that the values of time and material spent thereon could not be allocated to any definite number of posts made. No actual unit costs were kept but all were charged at a uniform predetermined rate. New accounting forms for shop use were recently installed, but the system is yet inadequate.

V. LAUNDRIES

SOUTH PARK COMMISSIONERS

All laundry work incident to the operation of the South Parks, including the laundering of bathing suits, towels, refectory linen, etc., is done in laundries operated by the Board. Five

plants are operated during the summer months, namely—a large plant at Ogden Park which does all kinds of laundry work, and small plants at McKinley and Bessemer Parks and at Davis and Mark White Squares, equipped only for rough work. During the winter all the work is done at the Ogden Park Laundry. Approximately 3,000,000 pieces are now laundered in a year. Only one book account has been maintained at the central office with all these laundries so that reliable figures are not available as to the relative economy of operating each. This account has been charged with labor, supplies, stable expense for deliveries, and incidentals and credited with the value of the output computed at commercial wholesale prices, but has not been charged with any expense for heat, power, administration or depreciation. Inasmuch, however, as the account during the last five years, the period reviewed, shows a “profit” each year of approximately 100 per cent., the including of the omitted charges would still leave a large saving as a result of operating the plants.

Prior to 1911 the charge for this service computed, as noted above, was distributed monthly to the several field houses, swimming pools, refectories, etc., for which the service was rendered. This year, however, these amounts have been reduced to percentages which were then applied to the actual monthly costs and the resulting amounts distributed.

WEST CHICAGO PARK COMMISSIONERS

Laundry work incident to the operation of the natatorium in Douglas Park has been done since 1906 in the natatorium building, in a laundry operated by the Board. No separate accounting has been maintained with this laundry, but the Bureau assembled the 1910 expenses thereof and offset the total with the value of the output, computed at the same prices paid the commercial laundries, and the result showed a “profit” of 200 per cent., or a saving of two-thirds. This plant is equipped to do only rough dry work.

The laundering necessary in connection with the operation of swimming pools in Small Parks Nos. 1, 2 and 3 and also the lunch rooms has been done by outside commercial laundries. There

was no public advertisement soliciting bids for this outside work, although it cost \$9,185 in 1910. The equipment of the buildings in these parks with laundering machines is prevented by the fact that sufficient room therefor was not provided at the time of construction.

LINCOLN PARK COMMISSIONERS

Prior to 1910 all laundering for the Lincoln Park Board was done by commercial laundries. No attempt was made to wash bathing suits at the children's bathing beach. The desirability of so doing, however, together with the increased amount of laundering necessary by reason of opening the bathing beach on the park extension and also another playground led the Board to erect and equip a plant of its own, and it began to operate in June, 1910. The entire cost of equipment purchased in 1910 was charged against that year's expense, so that the balance of the account for 1910 could not be expected to show a saving. Moreover, several errors are apparent in the account and the reported loss of \$1,083 is therefore incorrect. The expense accounts for 1911, although \$6,000 of equipment cost has been buried therein, are being proven monthly to the general ledger, and at the end of the year should show a considerable saving as a result of establishing the plant. A motor truck has been purchased this year for use in making deliveries. The value of the output is computed at commercial prices and the amounts distributed to the several functions served.

SUMMARY AND CONCLUSIONS OF PART THREE

POLICE SERVICE.

1. Prior to July 1, 1911, the system of appointment and dismissal of police was bad in each of the three large park districts. It was especially bad in the West Parks. It is expected that effective administration of the Civil Service Law, in effect since July 1, will remedy these defects.

2. The cost of salaries of park police in 1910 was \$321,225, which is 28.5 per cent. greater than in 1906, five

years previous. The increase was due almost entirely to the employment of additional men. Moreover, the number employed at the beginning of 1911 was increased 18 per cent. just prior to July 1, 1911, the date the Civil Service Law went into effect.

3. Approximately 40 per cent. of the total present force of the three Park Boards are assigned to boulevard duty. In so far as they are used on boulevards for any purpose other than traffic duty, they only duplicate the work of the city police, as the latter patrol all boulevards in the city, both day and night. Most of the traffic regulation necessary by park police consists in regulating the speed of motor vehicles. For this purpose one man on a motorcycle is worth several afoot, and yet comparatively little use has thus far been made of motorcycles. For example, while the South Park Board has approximately 80 men on the boulevards, only two are equipped with motorcycles. The West Park Board has purchased 10 of these machines but has made no reduction in the pay-roll, as might have been done.

4. The Bureau believes that the boulevard force of each park system might be decreased by approximately one-half if most of those remaining were equipped with motorcycles. This would enable a net saving to be made of at least \$60,000 per year. It is believed that this saving might be materially increased by reducing the number of police in parks and using more motorcycles, also for park policing. The Bureau finds nothing to show the necessity for increasing the park police force 18 per cent., as was done just prior to July 1, 1911.

5. The South and West Parks have no police telephone systems. In the former there are not even roll calls nor are patrolmen required to arrive at or leave their beats at any particular places. Moreover, no rule books have been available for over a year to new members of the South Park force.

6. These conditions are costly and are not conducive

to effective police service, and when it is considered that park police have no jurisdiction beyond the confines of their respective districts, and have no police stations in which to confine their prisoners, consolidation with the city police department through a consolidation of the park governments with the city government seems the logical solution. Very little reorganization would be necessary, as in most instances each precinct of the city service might care for the parks and boulevards included therein.

AUTOMOBILE SERVICE.

1. Automobiles owned by the Park Commissions at the close of the fiscal year 1910 represented an original cost of \$50,710.

2. The expense of maintenance and operation of automobiles for the last five years, including an allowance for depreciation, was as follows:

	1906	1907	1908	1909	1910
South	\$20,471	\$16,567	\$15,738	\$17,646	\$30,848
West	2,209	2,700	5,616	7,431	16,484
Lincoln	483	3,021	4,359	5,239	9,569
Total	\$23,163	\$22,288	\$25,713	\$30,316	\$56,901

3. Wherever automobiles are purchased and maintained at public expense, there is a tendency to use them more than the public business demands. A study of the situation indicates that the park automobiles in Chicago are no exception in this respect.

4. The automobile expense of the city government of Chicago became so excessive that all city-owned machines were sold, except five for the fire and police departments and Special Park Commission, and arrangements were made with private garages to rent machines as needed. Automobile service has since been obtained by all city departments on requisition through the city purchasing agent. The total cost for such service to the entire city government during 1910 was only \$8,195, which is \$48,706 less than the cost to the parks during

the same period of owning and operating their own machines. After an examination of conditions under which the park machines are used, the Bureau believes that reductions might be made in the number of machines owned and in the number of chauffeurs employed by the Park Boards so that a present salvage value of approximately \$8,000 and an annual saving thereafter of approximately \$22,000 in cost of operation and maintenance might be realized without impairing in any degree the efficiency of the park work. If additional machines were subsequently found to be needed from time to time, they might be requisitioned, as is done by the city, under a low-bid contract previously let to a private garage.

5. The purchase of the three Pierce Arrow machines (one 7-passenger and two 5-passenger) by the South Park Commissioners and two 7-passenger machines by the West Chicago Park Commissioners is an indication of extravagance in the use of public funds. Covered runabouts or coupe cars, such as some of the officials now use, would be more suitable for all, would require less original outlay and less cost of upkeep. It is recommended that no more large machines be purchased but that they be rented by the hour, if required.

6. During the two years prior to September 1, 1911, the West Park Board paid William Holliday, a mechanic, over \$9,000 for his services in repairing automobiles and for automobile parts and supplies purchased by him. The transactions with him show gross waste of funds and disregard of the most common business principles.

7. To regulate the automobile service in the parks, it is essential that there be not only an accounting control over the expense thereof, but also administrative control over the use of the machines. The economy of automobile service is usually measured by the cost per mile of miles run. Although it is important that such data be made a matter of current record, it will not suffice as a basis to test the economy of machines used by public employees.

Information should be available which will show the necessity for automobile use. No service records whatever have yet been required by the West Park Board. The South Park Board Commissioners have kept detailed information of this character since 1904, and the Lincoln Park Commissioners since September, 1910, although these records have not been complete nor has any practical use been made of them. If similar records of automobile service were kept by the three Boards, reviewed monthly by each, and the statistics published in the annual reports, it should assist materially in reducing the present cost. The South Park report for 1910 made no mention of the \$25,978 automobile expense of that year, and the West Park reports designate the cost only *in toto* as "Staples and Transportation." The forms for securing and compiling this data recently installed in the South Park system (June, 1911), are commended for adoption by the West Chicago and Lincoln Park Boards. Provision, however, for the item of monthly depreciation should be added thereto. Attention is called to the fact that any records of this kind are of value only when used as a guide for administrative judgment.

8. It is suggested that another potent aid in reducing automobile expense would be to paint all machines owned by Park Commissions a distinctive color and to paint the name of the commission on both sides of each machine in conspicuous letters. The machines of the South Park Commissioners are being painted in this way, but the lettering is so small as to defeat in a large measure the purpose thereof.

9. If the parks were all under the control of the city government, three machines would probably be ample—one for the general superintendent, one for the director of playgrounds and fieldhouses, and one for the chief landscape gardener. This should bring the annual expense down to approximately \$10,300, a saving, over the present amount, of \$46,600.

HORSE SERVICE.

1. At the close of the year 1910 the South, West and Lincoln Park Boards owned 115, 71, and 85 horses, respectively.

2. For many years all horses for the South and West Parks have been purchased from only two firms. Several firms have sold to the Lincoln Park Board. The average prices paid per horse during 1910 by the three Boards respectively were \$269, \$310, and \$273. Considering that the same kind of horses are used, the West Parks show an excessive cost of approximately \$40 per horse.

3. Condemned horses have been sold at auction by the South Parks for several years, but the West Parks sold at private sale until March, 1910, and the Lincoln Park horses are still sold at private sale. Experience shows that better prices are usually obtained at auction, and this method is suggested to the Lincoln Park Board.

4. A detailed history record of all horses owned by the South Parks has been kept since 1871. No such record was kept of West Park horses until October, 1909, when a history book was introduced similar to that used at the South Parks. The only record of Lincoln Park horses is a private memorandum belonging to the stable foreman. As a guide for determining the economy of purchases and sales and as a measure of protection over this class of park property, complete horse history records should be maintained in the central office of each Board, the postings thereto being made from reports rendered by the stable foreman.

5. Forage for the South Parks has in recent years been purchased both on short-time contract and the open market; for the West Parks on the open market; and for Lincoln Park on season contracts. The cost of forage per horse in the West Parks during 1910 was \$40 per horse (over 25 per cent) higher than in either of the other two systems. As the Board maintains 71 horses, it is apparent that \$2,800 was wasted on forage in that year. Owing to

the frequent fluctuations in price, it is suggested that a saving may be effected in all three park systems by adopting the method of letting short term contracts on uniform specifications. Strict inspection is necessary to insure proper weight and quality. The inspection of deliveries to the West Park Board was inadequate. Efficient supervision is also necessary in feeding.

6. The West Park stables have had a larger force of men to care for 71 horses than the South Parks to care for 115 or the Lincoln Parks to care for 85 horses. It is suggested that the number of stablemen at the West Parks might be reduced to 8 men without impairing the service. This would effect a further saving of nearly \$4,000 per year.

7. A study of the horse service indicates that the number of horses maintained by the West Parks more nearly conforms to the demands than the number of horses kept by the other two Boards and that the number of horses maintained by the latter might profitably be reduced.

8. A more exact distribution of the cost of horse service to the other park activities is made at the South Park than at either of the others and is recommended for adoption by them.

9. Except for a lack of attention to fire prevention, the stables and rolling-stock of all three of the systems appear to be kept in good repair and the horses well cared for.

10. During the winter months the Park Boards have comparatively little need for horse service and the large expense incurred in feeding and caring for the horses during that period is largely unproductive. If the park governments were consolidated with the city government many thousands of dollars might be saved the tax payers each winter by using these surplus horses to remove snow from streets under jurisdiction of the city and also to remove ashes.

REPAIR SHOPS.

1. The South and West Park Boards, especially the former, are equipped with shops fully adequate to meet the demands for such work for many years. Although there is undoubtedly a loss of efficiency in the Lincoln Park shops by reason of inadequate and scattered floor space, the Board is, nevertheless, to be commended for utilizing available facilities instead of incurring a large expenditure for the construction of new shops; and until the question of park consolidation in Chicago is settled, it is suggested that no new shops be erected.

2. It is suggested that if all mechanical and general repair work of the South Park Board were placed under a central head, a better co-ordination of work and greater efficiency would result.

3. At what point it ceases to be economy to do new work or make repairs in park shops and becomes cheaper to let it out to commercial shops cannot be determined unless adequate production costs are recorded on a unit basis from year to year on the output of the park shops. In none of the shops of the three Boards have such costs been kept.

4. If the several park governments were united with the city government, as suggested in this report, both park and city shops might then be consolidated under a central management and a large annual saving effected in the cost of shop operation and maintenance.

LAUNDRIES.

1. The South Park Board has saved a large sum of money by the establishment and operation of laundries for doing all its own work. Whether all five of the laundries are on a paying basis, or whether the work should be more centralized, as is done in winter, cannot be determined from the accounts and a separate accounting with each plant is therefore suggested henceforth.

2. The West Park Board operates one laundry for rough work but pays also approximately \$9,000 annually to commercial firms for laundry service. There has been no public advertisement soliciting bids thereon. It is suggested that the extra laundering be done on contracts after competitive bids secured by public advertisement. In this connection the Bureau is informed that the Manager of the House of Correction will be glad to bid on this work. All laundering for the 45 police stations in the city is done at this institution.

3. The Lincoln Park laundry (recently erected) appears to be fully equipped and with economical management should secure a considerable saving in laundry expense. It is suggested that only the actual cost of service rendered be charged against the functions and activities served, as is now done in South Parks. The charging by the South Park Board of laundry equipment to a miscellaneous park equipment account and failure to charge any depreciation to operating costs and the charging by the Lincoln Park Board of all laundry equipment to the operating costs of the year in which it is purchased are equally bad accounting practices.

PART FOUR

I. ELECTRIC LIGHTING AND HEATING PLANTS

SOUTH PARK COMMISSIONERS

The South, West and Lincoln Park Boards are now operating about 3100 arc lamps along the boulevards and in the parks. The annual operating charge is about \$100,000. The number of lamps equals 25 per cent. of those now in use by the City of Chicago and will equal one-seventh when all the new city lights are installed.

During 1903, 1904 and 1905 ten small parks widely scattered over the South Park system were being improved and buildings of considerable size were being erected. It was apparent that more electric current would be needed for lighting these additional buildings and grounds than could be supplied by the central power plant at Washington Park. Consideration was therefore given as to the advisability of either (1) enlarging the central plant and distributing power from this to the various small parks, (2) equipping each park with an electric lighting unit, or (3) purchasing power for the small parks.

In May, 1905, upon the recommendation of a committee consisting of the president and another member of the Board and the general superintendent, a contract for lighting the small parks was made with the Commonwealth Electric Company.

The Trustees of the Sanitary District, in a letter to the South Park Board dated February 14, 1906, stated that electrical energy would be delivered to the city limits by January 1, 1907, and quoted prices per horse power, on a basis of actual cost of production and distribution. Since the plant was to be operated by water power, it was probable that it could produce current at a very low cost.

Notwithstanding the early prospect of purchasing power from a municipally owned water-power plant at a cost of production which should be much lower than that for which it could be

produced by any steam plant, the Park Board, disregarding the alternative of enlarging their present plant, on February 16, 1906, instructed their consulting engineer to employ an architect to draw plans for an entirely new central power plant.

The new central plant which was erected was put into operation January 31, 1908, about the same time that the Sanitary District began furnishing power. Wilkinson, Reckett, Williams & Company, certified public accountants, in a report submitted to the president of the Park Board, April 20, 1909, said with respect to the total cost of the new plant, transmission lines, and undistributed material:

"Of this amount, \$319,492.22 is the investment that would not have had to be made were the Commissioners to purchase all the current used over the South Park system."

In 1908, after allowing \$8,091 for salvage on old machinery, the old plant, valued at \$99,562, was written off the books.

The new plant supplies heat and power for the Washington Park buildings and electric current for the entire South Park system, except Calumet, Palmer and Grant Parks. The current for lighting these parks is still purchased from the Commonwealth Edison Company.

The operating cost of the Washington Park power plant for the year ending November 30, 1910, was \$31,913, and the consumption of electric power therefrom was about 2,100,000 kilowatt hours. The cost per kilowatt hour was, therefore, \$.01559. Published reports of the South Park Board show that the old plant produced power at practically the same cost.

Prices on power were quoted from time to time by the officials of the Sanitary District, but no positive action was taken by the Park Board until April, 1911, when a five-year contract was concluded for electric current to be delivered to sub-stations at the various parks for lighting the parks and boulevards. The price named was three-quarters of a cent per kilowatt hour for the current, measured on the secondary side of the transformers in the several sub-stations. The South Park Board agreed to maintain part of the steam plant, which is to be operated at the expense of the Sanitary District to supply current for emergencies.

The belated decision to purchase Sanitary District power is

especially interesting by reason of the fact that so late as May, 1910, two additional steam turbines were purchased for the new plant at a cost, including installation, of approximately \$22,000, and they were not installed until 1911.

The Washington Park power house will soon become a static station, and one operator to the watch can probably take care of the steam plant and switchboard, thus reducing the present force by three men and saving about \$1,600 per year. One sub-station will take care of most of the load, and any other sub-station it is deemed advisable to install may be operated by the local steam engineer.

A retrospect of the situation shows :

1. That the Sanitary District was ready to supply power to the parks at about the same time that the Park Board completed its new central plant; and
2. That, until such time as Sanitary District power might be obtained, if the Park Board had continued to use the old plant for supplying power to part of the system and purchased power temporarily from a private concern for the other part of the system, most of the cost of the new plant, or \$319,000 might have been saved.

WEST CHICAGO PARK COMMISSIONERS

The West Chicago Park Board signed a contract with the Sanitary District on August 24, 1906, for electric current for lighting purposes. The parks and boulevards west of Oakley Boulevard are lighted under this agreement; the boulevards east are lighted by the city. The contract with the Sanitary District was for a term of fifteen years, and the price agreed upon was \$1.25 per horse power per month, based on the maximum load during the month, measured on the recording instruments at the Western Avenue sub-station. Under the contract also the West Park Board pays five per cent. per annum on the original cost of the transmission line from the Western Avenue sub-station of the Sanitary District to the limits of Douglas, Garfield and Humboldt Parks, and assumes the expense of repairs and maintenance.

Prior to July, 1911, arc lamps were estimated to require nine-tenths horse power each. On this basis, the West Park Board used 2,308,666 kilowatt hours during 1910, for which they paid the Sanitary District \$13,939.73. The current, therefore, cost \$.0064 per kilowatt hour. During July, 1911, an agree-

ment was made to pay for the arc lamps on the basis of eight-tenths horse power per lamp, and at this rate cost per kilowatt hour will be \$.0060, or \$.0015 per kilowatt hour less than the South Park will pay on the flat rate for which they insisted.

There are three sub-stations—one each at Douglas, Garfield and Humboldt Parks. Each station requires two operators. This arrangement requires the use of four extra switchboard operators, at an annual expense of \$4,000. With all circuits leading out from Garfield Park, four operators at an annual expense of \$4,000, as well as part of the switchboard investment at the other two parks, might have been eliminated. To eliminate the two sub-stations now would involve considerable extra expense for copper. This annual saving of \$4,000 a year may still be effected, however, by combining the duties of the switchboard operators at Humboldt and Douglas Parks with the duties of firing and caring for the steam engines at those places. Such an arrangement would eliminate four men. Their annual salaries, aggregating \$4,000, would in two or three years pay for the new equipment necessary.

The sub-station at Garfield Park should have been placed in proximity to the boilers and in a fireproof room. There is adequate space therefor. If this had been done and coal and ash handling apparatus installed, one set of switchboard operators each watch might also have cared for the steam plant, thus saving \$1,300 in salaries each year.

The operating expense for the arc lamps during 1910, with an average of $957\frac{1}{2}$ lamps, was \$32,097.18. The rate per lamp, therefore, was \$33.52. If the \$4,000 above noted were deducted, this cost could be reduced to about \$29.34 or $12\frac{1}{2}$ per cent. per year.

During the summer season, one of the 250-horse power hand-fired boilers at Garfield Park is used to supply steam for agitating the road-oil emulsion in a nearby tank. The superintendent states that within another year this emulsion will not be required; otherwise, it would be more economical to install a smaller boiler to supply the steam.

The same number of coal passers is employed at the Garfield

Park station, with the operation of only two boilers, as was formerly employed for four boilers. It is unnecessary to have a coal passer and a fireman on each watch. The services of three coal passers could be dispensed with, as the firemen can easily handle the coal. In the winter season one extra man might be added. A saving of \$1,260 per year may readily be effected by this reduction of force.

LINCOLN PARK COMMISSIONERS

The Lincoln Park Commissioners on April 27, 1908, made a fifteen-year contract with the Sanitary District for electric power. This contract calls for the usual municipal rate of \$1.25 per horse power per month for 12-hour power and \$2.20 per horse power per month for 24-hour power. An average of the three highest 15-minute peaks during the month determines the horsepower. The current is measured at the Lincoln Park switchboard, an allowance being made on the recording watt meter for losses from the Western Avenue sub-station to the switchboard. In addition, there is an annual charge of five per cent. on the cost of installing the transmission line. The Park Board maintains the circuit.

At present there are approximately 844 electric arc lamps installed, but the installation has been so rapid and irregular that an estimate of cost per lamp per year is difficult. The cost of current alone should be approximately the same as that of the West Park Board. The operating cost would be less, because the circuits all radiate from one sub-station.

Since the electric installation, the steam power plant has been disposed of and the steam developed now is used for the laundry, heating the power plant, and furnishing steam to one small vertical engine which operates a lathe and two other small machines. A better arrangement would be to install a small electric motor to operate these machines. Since the electric power purchased is based on the peak load which occurs at night, the cost for electric motor drive would be practically nothing.

The arrangement of the boiler plant now in use at the power house is very awkward. Two boilers are located in the coal room,

and the fireman must climb over coal to reach the second boiler. A third boiler is in the machine room.

The boiler plant at the propagating houses furnishes heat for the propagating houses, conservatory, and zoo. Small boiler heating plants are also installed in the stables and administration building.

With a central heating plant, properly equipped, a very considerable saving could be made by purchasing a lower grade of coal. In addition, the services of three firemen could be dispensed with, which alone would effect a saving of \$1,620 per year; other economies also might be effected by the use of a central, well-arranged, high-grade boiler plant.

It has been stated by the park officials that it is their intention to install such a plant the coming year. There does not appear to be any necessity for a new building, however. The proper arrangement would be to center all the mechanical equipment under the propagating house, and center all power and heat developing equipment in the present power house. Part of each kind of equipment is now located in each of these buildings.

The heating plants in the fieldhouses are equipped with fire-box locomotive type boilers. High-grade bituminous coal is required to prevent a nuisance from smoke. With different equipment, it would be possible to reduce the expense for fuel in these buildings. The saving would not justify a re-equipment, but the error should not be repeated when new buildings are hereafter equipped.

BOULEVARD LAMPS

New lamps have recently been installed on Sheridan Road and the downtown portion of Michigan Avenue by the Lincoln and South Park Boards respectively. Although both of these thoroughfares are now better lighted than other streets in Chicago, there is a considerable variance between the two as to cost and style of lamps and posts, and the degree of illumination and cost thereof. Inasmuch as steps will undoubtedly be taken by the several Park Boards to secure better illumination on other boulevards, a table is here included showing a comparison between the lighting of Sheridan Road and Michigan Avenue.

	Sheridan Rd.	Mich. Ave.
Type of Light.....	{ Enclosed Arc.	{ 6-100 watt Multiple Tungsten.
Mean spherical candle power.....	200	400
Watts per post.....	490	600
Watts per C. P.....	2.45	1.5
Posts per mile.....	70	144
Cost of posts erected per mile (with fixtures).....	\$4,515.00	\$27,180.00
Cost of light at $\frac{3}{4}$ c per K. W. hr per mile per year..	1,088.01	2,741.04
Maintenance per mile per year.....	2,394.00	2,565.60
Depreciation at 3 per cent and interest on investment at 4 per cent.....	316.05	1,902.60
Total cost of lighting per mile per year (including interest and depreciation).....	3,798.06	7,209.24

The above figures show that the lighting of Michigan Avenue has four times the spherical candle power and costs a little less than twice as much as that on Sheridan Road. While the present illumination on Sheridan Road appears adequate for any boulevard in the city, the additional candle power of the Michigan Avenue lamps may be made available at a considerable less cost than that paid by the South Park Board. This may be effected by adopting the Michigan Avenue style of lamps and the Sheridan Road style of posts. The difference between the two kinds of posts used relates to architectural beauty and cost. A recent editorial in a leading daily said:

"The most graceful and the most durable lamp posts ever erected in Chicago are the concrete posts of Lincoln Park."

The posts on Michigan Avenue are of iron. They cost \$165 each and the Sheridan Road posts only approximately \$19. The bronze fixtures on the latter cost \$14. If concrete posts and 6-100 watt tungsten lamps were used, the cost of the bronze fixtures would be more. Allowing \$28 per post for these fixtures and a spacing of 144 units per mile, the cost would be approximately as follows:

Cost of posts erected per mile (with bronze fixtures).....	\$9,180.00
Depreciation at 3 per cent. and interest at 4 per cent.....	642.60
Maintenance per mile per year.....	2,565.60
Cost of current at $\frac{3}{4}$ c per K. W. hr per mile per year.....	2,741.04
Cost of lighting per mile per year (including interest and depreciation)	5,949.24

Such a scheme would combine the best features of both plans and at less cost.

II. LINCOLN PARK EXTENSION

On July 15, 1903, the town of Lake View voted for a million dollar bond issue to defray the expense of enlarging the area of Lincoln Park by filling in the lake along the North Shore. The bonds were sold in 1904 but little work of consequence was done until 1905. Since 1905 the progress of the work has been such that the original bond issue was entirely expended by the end of 1909. Pending the authorization by the legislature of an additional bond issue, the work was continued with money advanced from the general fund. Having obtained the necessary authority from the legislature additional bonds amounting to \$875,000 were sold in 1911. Whether the total sum of \$1,875,000 will be sufficient to complete the work as planned is not definitely known.

The present enlargement of the park contemplates filling in the lake for a width of about 1,200 feet out from the old shore line and extending from the foot of Fullerton Avenue to Cornelia Street. A bathing beach and pleasure island have been planned at the foot of Diversey Boulevard and a yacht harbor of fifty acres will be provided north of Belmont Avenue. The area which has been filled between will be parked. Changes have been made in the original plans from time to time as the work progressed. The present plans provide for a continuous inland waterway throughout the extension, which will necessitate cutting a channel from Diversey Boulevard to Belmont Avenue through land which has been filled. This will of course involve considerable additional expense.

The total area of the Extension will be approximately 197½ acres, and will require over 3,000,000 cubic yards of material for filling to the grade desired. In addition about 230,000 cubic yards of black soil will be used to cover the landed area a foot in depth. The construction of piers and breakwaters has consumed a large percentage of the money expended.

In order to obtain both stone and black soil at a reasonable price a farm of 107 acres situated two miles east of Lemont, Illinois, along the Drainage Canal, was purchased. The soil which is from four to six feet deep is excavated from the farm. The rock taken from the canal during its construction and piled on its banks is obtained free.

The extent of the operations involved in this park extension has caused the development of a very complete and expensive handling plant. The investment in plant to date will exceed \$300,000, of which sum \$174,240 has been expended for the dredge Francis T. Simmons and appurtenances. This dredge operates twenty-four hours per day with two shifts of men and solid material is deposited at a cost of about fourteen cents per cubic yard, for material measured in place, as shown by the reports of the engineers in charge.

Regarded as a portion only of the anticipated parkway along the North Shore to the city limits, the investments in land and operating plant have been well made.

III. MARQUETTE PARK

Marquette Park is located in the southwestern part of the city between 67th and 71st streets and the Grand Trunk Railroad and California Avenue. It is under the jurisdiction of the South Park Commissioners. The land for this park was purchased by the Park Board in 1903 and 1904 at a cost of \$267,733.35.

As a general principle the purchase for park purposes of land in a new district somewhat in advance of the tide of population to that district is sound, because the land can usually be obtained much cheaper then than later. The Bureau contends, however, that the land having been purchased, the development thereof as a park should wait upon the population and the accompanying demand for park facilities. The South Park Board did not pursue that policy, but proceeded at once with the development of the park. The records show that during the fiscal years 1904 to 1910, inclusive, \$305,943.57 was expended in improvements, as follows:

1904	.....	\$39,963.24
1905	.....	39,318.87
1906	.....	93,295.11
1907	.....	68,296.70
1908	.....	49,759.18
1909	.....	9,618.17
1910	.....	5,692.30
Total	.....	<u>\$305,943.57</u>

It should be noted that this amount is exclusive of the cost of the land. The purposes for which the expenditures were made, as shown by the records, were as follows:

Grading and filling	.....	\$71,258.72
Water supply	.....	34,725.53
Drainage	.....	22,239.00
Excavations	.....	41,421.89
Lagoons	.....	31,021.41
Black earth	.....	11,984.67
Lawns (seeding, sodding, etc.)	.....	27,344.38
Plantation	.....	11,092.93
Walks	.....	5,826.20
Driveways	.....	7,310.73
Pavilions	.....	6,685.81
Buildings	.....	246.60
Bridge	.....	1,117.21
Landscape architect	.....	3,904.30
Engineering and administration	.....	27,936.54
Miscellaneous	.....	1,827.65
Total improvement	.....	<u>\$305,943.57</u>

Approximately \$50,000 has also been expended at this park for the construction of propagating houses. The Bureau makes no criticism of this expenditure but the fact that the park is not yet needed and will probably not be needed for some time indicates that there is being wasted the 4% interest which the Park Board is paying on the bonds from which the \$305,943 was derived. This interest now amounts to over \$12,000 a year and totals over \$50,000 since 1904. Moreover the improved part of the park now causes a current expense for maintenance, several men being employed for that purpose.

The nearest street railway route to the park leaves prospective visitors still one-half mile from the nearest part of the park. The principal route is via the Sixty-third Street line. Between Sixty-third street and the park none of the streets are

graded and there are no sidewalks. A survey made by the Bureau in September, 1911, of approximately $2 \times 3\frac{1}{4}$ miles of territory wherein the park is near the center showed there were even then only approximately 1,000 houses (5,000 people) in this area or within ordinary walking distance of the park. There are no flat buildings in the neighborhood and all the houses have either front or back yards or both. There are many vacant lots, and when the Bureau inspectors visited the district more children were playing in the vacant lots than in the park.

On October 1, 1911, about ninety dump cars and thirty wheel scrapers were in the park exposed to the damaging effects of the weather. The last time they were used was for 11 days in the spring of 1909.

IV. SOUTH PARK ADMINISTRATION BUILDING

THE OLD BUILDING

During the year 1897, the South Park Board decided to provide a building in Washington Park for the business offices of the Board. The phaeton cottage, which stood at the intersection of Oakwood and Drexel Boulevards, was moved to the easterly side of the park and located just north of the line of

fty-seventh street and about 300 feet west of Cottage Grove Avenue. The additions and changes which were made in the building to suit the purposes of the Board included a wing of proper dimensions which was built to house the beautiful interior furnishings originally in the German commissioners' room of the German building in Jackson Park. This finely furnished wing was used as a board room for the Park Commissioners.

The building as finally rearranged had a floor area of 3,074 square feet. The location seemed entirely practical, as it was close to the other park utilities, the shops, conservatory, propagating houses and power plant. It was also a very artistic structure, so that with the aging of the vine-clad stone it fitted in harmoniously and unobtrusively with the park surroundings.

THE NEW BUILDING PROJECT

About ten years after the erection and occupancy of this building, some members of the Board began discussing the advisability of providing for either an extension to the old building or the construction of a new administration building. The outside advice secured seems to have consisted (at least as far as the records of the Board disclose) of a report by the architects, D. H. Burnham & Company, which reads as follows:

"Chicago, June 30, 1909

"Mr. Henry G. Foreman, President South Park Commissioners, Chicago, Illinois:

"Dear Sir:

"Replying to your inquiry regarding the advisability of extending the present South Park Administration Building by the addition of wings sufficient to take care of your needs:

"We beg to advise you that some time in the early part of 1908 we made studies for such a building. It required a ground area of 14,500 square feet to give you approximately the required amount of space for the offices and rooms, and we estimate the cost of this building operation to be \$60,000. The total ground area of the new Administration Building, by reason of the more economical layout that is possible, is only 12,560 square feet.

"We strongly recommend the erection of the entire new building, for the following reasons:

"1. The total area of the old Administration Building is 3,156 square feet, or 20 per cent. of the total area of the project when complete. This, however, would not effect a saving of 20 per cent. of the entire cost, for the reason that very little of the old building could be saved. It would probably not average more than 8 per cent. or 10 per cent. of the entire cost of the operation; in fact, we think \$5,000 would be an outside figure for the actual saving in using this old building.

"2. By starting with the old building, it would be impossible to make a dignified and symmetrical composition.

"3. For the reason that the old building is not rightly situated.

"4. For the reason that the old building can be occupied without disturbance until the new building is completed and ready to be moved into.

"5. The plan of the entire new building is very much more convenient and straightforward than any plan could be made extending the old building.

"6. The new building, with the exception of the roof, is of fire-proof construction. The old building and additions would be non-fire-proof. If the additions were built fireproof, the cost would exceed \$60,000.

"7. Owing to its proposed location on a terrace, the new building has a large area in the basement which could be used for storage purposes. The addition to the old building is figured without a basement.

"In conclusion we would say that the old building is not suitably placed in regard to the park and the other services, nor in accordance with good precedent established in other places. Such a building is al-

ways designed with well-arranged and orderly setting and approach, and, where possible, combined with other important buildings essential to the operation of the parks and enjoyment of them by the people in as beautiful a manner as possible.

"This building, we think, should not front on the stable or general services, but on the formal garden already established and combine with the conservatory and any future building of similar character to make an harmonious group, concentrated on one spot in the park, and thus avoid the error of dotting these buildings about the park in a heterogeneous manner.

"We beg to remind you, in case you decide to proceed with the new building, that the proper time for doing the best grade of concrete work is getting very short and the matter should be decided as soon as possible.

"Yours very truly,

"D. H. BURNHAM & Co."

"Chicago, July 1., 1909.

"Henry G. Foreman, President.

"To verify our estimate of \$60,000 for the addition to the old Administration Building, we asked Meiling & Walther, general contractors, to make an estimate on the plans, and they estimate the addition to cost \$55,000. They, however, did not include all of the items to complete the building, so you will see from this that our estimate of \$60,000 is conservative.

D. H. BURNHAM & Co."

An examination by the Bureau of the files of the South Park Board disclosed three sketch plans which had been made as a basis for studies for a reconstruction of the old administration building, and also a tentative plan for a new building. The character of the drawings does not indicate that any extended study was made to produce a plan for reconstruction of the old building which would produce an harmonious architectural design. It seems more apparent that the wish was father to the thought and that an entire new building was favored from the start by certain members of the Board and their advisors.

NEW BUILDING ERECTED AT A TOTAL COST OF \$173,418

In the annual report for the year ending February 28, 1910, it is stated (page 14) :

"After securing expert advice and obtaining estimates on the cost of reconstructing the old building, the South Park Commissioners decided the economical course was to build a new headquarters of substantial and durable construction and of sufficient size to take care of imperatively needed present requirements and of future development."

The official minutes of the meeting of August 6, 1909, (book 13, page 22) describes as follows the letting of the contract for the construction of a new building:

"The president submitted a report, dated May 29, 1909, on which action was deferred at the meeting of June 4, 1909, said report containing the proposals received for the Administration Building, and recommended the acceptance of the bid on the building as a whole made by William Grace Company.

"Report was adopted, Commissioners Best, Hutchinson and Foreman voting 'yea' and Commissioner Payne voting 'nay.' Commissioner Payne requested that the following statement by him be recorded:

"I desire to go on record as protesting against the erection of the Administration Building, for which bids have been submitted, for the reasons following:

"1. It is unwise to build an administration building so important as to constitute a feature of the park. Any administration building should be subordinate to the main features of the park.

"2. This building, together with the preparation of the grounds, the reconstruction of the same including the reconstruction of the propagating houses made necessary by the building, will in my opinion cost \$150,000, a sum much too large for a mere administration building.

"3. In my opinion, a simple brick addition to the present building, extending north, may be made to meet the need for space for a relatively small sum.

"4. Until the present demand for park consolidation is settled, no important administration building in the South Park system should be built."

The bid of William Grace Company, on which a contract for \$95,750 was awarded, was the lowest bid received for doing all of the work in the construction of the building. The detail of the bid was as follows:

Construction of building as per specifications.....	\$88,000
If marble is used in the entrance, add.....	3,600
If marble is used in the corridors, add.....	750
If first floor is reinforced concrete, add.....	2,600
If plate glass is used in exterior openings, add.....	800
Total	<u>\$95,750</u>

Subsequently extras were added which brought the amount paid the William Grace Company up to \$100,969.04. In addition to this cost, expenditures were also necessary to change the condition of the site chosen for the new building. These are as follows:

Removal of old propagating houses, lily pond, etc.....	\$ 7,406.34
Rebuilding propagating houses at present site.....	6,430.02
Grading, filling, planting, decorative effects, etc.....	53,563.87
Total	<u>\$ 67,400.23</u>
Adding cost of building proper.....	100,969.04
Adding architects' fees of 5 per cent. on building.....	5,048.45
Grand total	<u>\$173,417.72</u>

HOW \$145,000 MIGHT HAVE BEEN SAVED

The Bureau made a careful examination of the old building while it was yet in use. For purposes of enlargement it was susceptible of an artistic architectural treatment. A study thereof by the park officials might have revealed the possibilities of duplicating the plan of the building on the north of the old, but *en reverse*, with the consequent doubling of floor space at a moderate cost. The floor area of the old building was 3,074 square feet, and the remodeled building proposed would have had a floor area of 6,481 square feet.

The new building, as constructed, has a floor area of 10,134 square feet, but an analysis of the uses to which all this space is put under normal working conditions indicates an excessive amount of space used for architectural treatment only, such as hallways, etc., and for unnecessary rooms. A tabular statement of the floor area of the various rooms of the old and new buildings, and also of the remodeled plan of the old building as designed by the Bureau, are shown on page 157.

Although the Board consists of only five members, the new building includes a board room containing 1,104 square feet. It is equipped with opera chairs, and originally had a rostrum, on which was a long semi-circular desk similar to those of the higher courts. Soon after the building was completed the Board had the rostrum and desk ripped out. As a regular meeting of the Board only occurs once a month, it would seem that this room might have been used also as an office for the head of a department, as in the old building. That the room provided for use of the president was unnecessary is evidenced by the fact that it has been turned over to the general superintendent by the present president to be used for other purposes. The drafting room in the new building is also unnecessarily large. The combination of the library, stationery and file room, as in the Bureau's plan, would have required the services of but one attendant, whereas two are now employed.

If the old building had been enlarged as proposed, it would have demanded only a simple landscape treatment. There would have been no need for changing the location of the propagating

houses or lily pond, and the large expense for grading, filling and decorative effects would have been eliminated. The remodeled plan of the old building designed by the Bureau has no large basement, as has the new building, because it is superfluous; nor has it a large attic space. It would have been amply large for present and future needs, however, and since the kind of material and style of construction of the old building would have been extended in the addition, the exterior would have made a handsome building.

The estimate made by the Bureau of the cost for the remodeling and extension of the old building, inclusive of fees for designing and superintendence, amounts to \$28,407.55, or \$145,010.17 less than was expended on the new building and decorative effects, and \$77,609.94 less than the cost of the building alone. In order to confirm the correctness of this estimate, a construction company which has done a large amount of high-class building work in Chicago was requested to estimate the cost of the proposed building, and their estimate was \$24,000, exclusive of architect's services. After adding five per cent. for architect's fees the total cost estimated by this firm amounted to \$25,200 or \$3,207.55 less than the Bureau's estimate.

Even if the government of the South Park system were to be continued independently, there still was no need for the construction of so large and costly an administration building, especially when consideration is given to the much more economical alternative here outlined. Moreover, it must be conceded that for some time there has been a growing sentiment for a consolidation of the park governments. It is submitted, therefore, that in the face of such a sentiment so costly a structure not centrally located and not well adapted to other purposes was gross extravagance.

The desirability of erecting an administration building for the West Park Board is now being agitated. The Bureau suggests that no more buildings of this character be erected by the Park Boards until an opportunity has been afforded for consolidating the park systems, because buildings erected prior to such action might subsequently prove ill adapted in location, architecture, or both.

STATEMENT SHOWING FLOOR AREA OF NEW AND OLD
ADMINISTRATION BUILDINGS AS COMPARED WITH
THAT OF THE OLD BUILDING REMODELED
ACCORDING TO THE BUREAU'S PLAN.

	New Building. Sq. Ft.	Old Building. Sq. Ft.	Remodeled Building. Sq. Ft.
Entrance and information.....	875	...	217 (a)
Corridors	882	293	644
Vestibule	84	...	...
Toilets, washrooms and janitor.....	904	287	275
Board room	1,104	638	638
President	348	...	...
Committee	323	...	...
Stenographer	100	60	... (b)
Secretary	240	...	172
Superintendent and stenographer.....	390	224	390
Assistant superintendent	285	...	170
Engineer	340	...	170
Drafting room	1,056	594	693
Engineer's vault .....	...	...	384
Comptroller and bookkeepers.....	988	806	889
Comptroller's vault	364	148	302
Athletic director	260	...	322
Landscape gardener	150	...	181
Police captain	182	...	182
Buyer	150	...	181
Telephone operator	92	24	56
Library	510	...	...
Stationery	266	...	615
File room	241	...	...
Total square feet.....	10,134	3,074	6,481

Note the space in new building wasted in hallways and rooms for the Board, President and Committees. The Board consists of only five members.

(a) Information is combined with comptroller in plan of remodeled building.

(b) No separate room necessary.

V. INSURANCE OF PARK STRUCTURES

The South Park Board does not carry underwriters' policies on any of the property under its control, but maintains an insurance reserve fund to be used in the replacement of buildings or contents which may be destroyed by fire. This reserve fund was established in May, 1903, by setting aside \$1,366.02 of interest

money. To this amount there has since been added interest on bank deposits of park money until it now amounts to nearly \$300,000. This fund was on bank deposit at 3 per cent. interest from May, 1903, until June, 1911, when \$200,000 of it was invested in 4 per cent. Sanitary District bonds.

An examination of values of the South Park buildings indicates that \$100,000 should be ample to maintain as a reserve for isolated buildings if underwriters' policies were carried on the group of buildings, including the stables, shops and power plants, which represent a burnable risk in excess of \$200,000. If the reserve were limited to \$100,000, the interest received thereon would more than suffice to meet the annual premiums on the underwriters' policies which might be carried on the larger property values, a large proportion of the risk would be assumed by the underwriters instead of by the Park Board, and \$200,000 of the fund might be used for other purposes.

In order to determine the probability of destruction of the South Park properties by fire and the measure of protection exercised against such a contingency, the Bureau caused an inspection thereof to be made in April, 1911, by the insurance inspector of a reputable firm of fire underwriters. Their report is included in this chapter.

The West Park Board maintains no insurance reserve fund, but carries underwriters' policies to the amount of \$563,220, on which an annual premium of \$1,576 is paid. The terms of the policies are all five years except that on automobiles the term is one year.

The Lincoln Park Board likewise maintains no insurance reserve fund, but carries policies aggregating \$691,650, on which an annual premium of \$5,837 is paid. Of this amount \$3,799.67 is paid for \$125,000 insurance on the dredge used in the park extension work.

The Bureau did not secure an expert inspection of the West and Lincoln Park properties as to conditions of fire prevention, but the advisability of the respective Park Boards taking such action is suggested. The report of the insurance inspectors on the South Park buildings follows:

New Administration Building, Washington Park.

A one-and-a-half-story and basement building, mainly of reinforced concrete construction. The roofs, however, are of ordinary timber construction, being tile-covered wood sheathing on wood rafters. The ceilings of the first floor also being of ordinary wood joists, with the plastered metal lathing on the under side, there is formed a practically continuous blind attic under the peaked roofs of timber construction. A fire originating in this attic would be difficult to extinguish, and would probably result not only in much damage to the roofs, but, on account of the great quantity of water used by the fire department, in considerable damage to furniture, fixtures, and interior finish.

The vaults in basement, while substantially built and well designed to protect the contents from any exterior fire, are so filled with wooden shelving, racks, and furniture that an almost total destruction of the contents from fire could occur.

The dry-powder fire extinguishers which are distributed throughout are an unreliable fire-fighting device, practically discredited by fire-insurance engineers.

Recommendations.

(1) Fire stops of tile or plastered metal lathing on steel framing should be provided at various points in the attics, so as to at least limit the area of any attic fire.

(2) All wood shelving and furniture in vaults should be replaced by metal.

(3) Remove all dry-powder extinguishers and substitute standard three-gallon chemical fire extinguishers.

The Stables, Washington Park.

A large-area brick building, mainly one story but part two story, the upper floor being the hay loft. A four-foot unused basement extends under a greater part of the building. Interior construction is of ordinary joisted type. The main pavilion roof is supported by radial wood trusses. The building, therefore, on account of the large area, the combustible class of construction, and a highly inflammable upper floor occupancy, is subject to practically a total loss in the event of a serious fire.

The fire-protection equipment here is extremely scant. The building is fairly well supplied with standpipes, but out of the half-dozen or more hose connections only two or three are supplied with hose, improperly hung. There are a number of more or less useless dry-powder extinguishers distributed, which gives a misleading feeling of there being fire-protection available.

Recommendations.

(1) All hose connections should be supplied with at least 100 feet of 2-inch rubber-lined canvas hose, properly folded on a well-made rack.

(2) Dry-powder extinguishers should be replaced by standard three-gallon chemical fire extinguishers.

(3) On account of the large values under one roof and the necessity for immediate discovery of fire, the premises should be equipped with the regular A. D. T. watch service system, with a night man making hourly rounds.

(4) "No Smoking" signs should be posted throughout the building.

The Shops, Washington Park.

These shops, which include the garage, storage warerooms, ice-cream factory, and general repair shops, are long, one-story brick buildings, of light-joisted construction, divided into various departments by pine partitions or by brick walls not properly carried up above roofs.

In the garage are violated practically all rules for the safeguarding of the only too well known hazards due to storage and handling of used gasoline automobiles. The building itself, with its wooden roof over a blind attic, made with a wood-sheathed ceiling, would greatly help to make a small starting fire a serious one. The use of wooden locker for clothing, with the ever-present chance of greasy overalls being stored therein, is bad; the arrangement of the so-called oil room—a small brick-inclosed room without a ceiling, thus opening direct into the garage—is worse; and the location of the main gasoline supply tank of 500 gallons directly under the oil room, filled from oil wagons driven inside the garage, is almost without a parallel as a hazardous layout.

The use of stoves in many of the shops, particularly in the boat-repair shop, with steam readily available, seems to be an introduction of an unnecessary hazard. There is also a carelessness manifest in the machine shops and electrical repair shops regarding the use of nails and other metal supports for extension electric-light cords. These cords, by the way, are the ordinary braided cords and not of the safest type, a well-insulated cord especially designed for extension and pendant use in shops.

There is unquestionably a conflagration hazard among the shops, due to the length of the buildings without true fire walls and the mutual exposures; and, as the occupancy of the shops includes woodworking, painting, blacksmithing, and metal working, even with the best of care there is always a chance of fire due to the specific hazard of the processes.

The fire-protection equipment throughout the shops is entirely inadequate. The yard hydrants are provided with cheap, unlined linen hose, an unreliable type of hose for outside use, and there is a lack of hand appliances inside the shop in the way of barrels and buckets and portable three-gallon chemical extinguishers.

*Recommendations.**Garage.*

- (1) Smoking inside the garage should be absolutely prohibited, and signs to that effect posted.
- (2) Metal lockers should be used instead of the wooden lockers.
- (3) A properly built fireproof oil room, well ventilated at ceiling and floor level, should be provided.
- (4) The main gasoline supply tank should be located on the outside of the building, underground, and otherwise in accordance with the city ordinance.
- (5) Several three-gallon chemical fire extinguishers should be installed, as well as a number of pails of clean, dry sand.

Shops.

- (1) "No Smoking" signs should be posted throughout.
- (2) Heating by steam should be installed in all shops.
- (3) All braided cord used for electric-light extensions should be replaced by standard extension cord, and the use of nails and metal pipes for supporting extension cords discontinued.
- (4) A full supply of barrels and buckets and chemical fire extinguishers should be distributed.

(5) Standard City Fire Department hose, properly housed and supplied with nozzles, spanners, etc., should be provided for each yard hydrant.

(6) A regular night watch service, operating on the A. D. T. system, should be installed.

The New Power Plant, Washington Park.

This is a modern fireproof electric power plant, with but little chance of damage from interior fires, but rather seriously exposed by the stables. The large brick stack is also subject to bad lightning damage. This plant is almost entirely without small hand fire appliances.

Recommendations.

(1) All windows exposed by stables should be of wire glass.

(2) Sand pails and chemical extinguishers should be installed in engine room.

The Old Power Plant, Washington Park.

A dilapidated building, now used for storage of old machinery, odds and ends of construction material, etc. The building should be removed, as it is of little value and unsuited for any definite use.

The German Building, Jackson Park.

A brick building, equivalent to three stories in height, but mainly one story and basement; of ordinary joisted interior construction, the high-one-story parts having roofs supported on wooden trusses. Ordinary plastered wood lath used in most of the rooms. The building is much dilapidated but is now undergoing repairs. On account of the general open interior construction, the use of ordinary wood lath and plaster and joist floors, the building is subject to a bad loss in the event of a fire. No conclusion could be reached as to the future arrangements of heating and lighting from the present stage of repair work now going on. There is almost an entire absence of hand fire appliances around the building.

Recommendations.

(1) A full supply of 3-gallon chemical extinguishers should be distributed in all parts of the building.

(2) Special care should be taken in all electrical installations in this building. During the repair work now going on all old and defective wiring should be removed. The class of construction is such that a short-circuiting is liable to result in a serious fire.

(3) Again, on account of the light-joisted type of construction, wood flooring, and wood-lath ceilings, all cooking devices should be especially well guarded.

La Rabida, Jackson Park.

A frame building remotely situated from any city fire-fighting apparatus. This building was locked up at the time of inspection and interior inaccessible. On account of its remoteness from city fire protection, it is very probable that a total loss would result in the event of fire. Therefore, every precaution should be taken in all heating and lighting devices and a full equipment of hand fire-fighting apparatus should be installed if such is not the case.

Small Parks.

In all of the small parks there is almost a uniform type of construction employed—concrete walls and concrete floors, with tile-covered wood-

trussed roof over wood-joint ceilings in all portions of the building other than the assembly rooms; in these large rooms the ceilings are open, showing the clear span wood trusses. The general care throughout all of the small parks is excellent. As a rule, the boiler rooms are of fireproof construction and the small cooking devices used in the refectories safely arranged. At a number of the parks, however, the arrangement of the transformers is open to severe criticism, the apparatus for the most part being located in rooms with ordinary joist ceiling, and otherwise not fireproof.

At Hamilton Park the transformers are located in the basement adjoining the boiler room, in rather crowded quarters, with a low, open-joisted ceiling overhead, being directly under the women's toilet rooms.

At Mark White Square the transformer, in addition to being a serious fire hazard on account of its location in a non-fireproof room, is a serious menace to the lives of employees who may pass near the transformer.

As a rule, the buildings at each of the parks are fairly well detached one from the other. At Armour Square, however, the buildings are quite closely grouped, and there is consequently somewhat of a mutual exposure between the fieldhouse and the gymnasium building. At practically all of the parks the immediate fire protection is scant.

Recommendations.

(1) All transformer rooms should be of strictly fireproof construction—floors, side walls and ceilings—and special attention should be given to the prevention of easy access to the transformer rooms by any other than the engineers of the park. In no cases should these transformer rooms be used for storage or for locker rooms, as is the case at Armour Square.

(2) An ample supply of 3-gallon chemical fire extinguishers should be distributed throughout all the buildings of the small parks.

Summary.

In the foregoing report no mention has been made of the many excellent features which obtain in and around the greater number of the buildings of the South Park district. As a rule, the condition as to cleanliness and order is commendable. This applies particularly to the small park fieldhouses and gymnasiums. There are two features, however, which seem most open to criticism at all of the park properties.

1. The lack of immediate fire protection, and

2. The failure to carry out fireproof or fire-resisting construction throughout in all of the new buildings.

In no private properties in which values are as great as those at the parks is the fire protection so poor. Briefly, the fire protection at the parks may be said to be about twenty-five per cent. of what it should be.

As to the construction of the newer buildings, it seems illogical to have erected buildings of modern fire-resisting construction up to the roof, and then to have placed thereon a roof of the most combustible type.

VI. PARK AND BOULEVARD PAVEMENTS

For several years the three large Park Boards have been experimenting with the various types of road construction which

might be suitable for park and boulevard drives. The result of the combined experimentation of the three Boards has been the adoption by each of an asphaltic concrete pavement. This result has perhaps been hastened by reason of the perfecting by the South Park engineers of a portable plant for mixing bituminous concrete. The machine was developed by Assistant General Superintendent Richards and Chief Engineer White since entering the service of the South Park Board. Several of the machines, which are built by the Link Belt Company, have been sold to other municipalities, including the West and Lincoln Park Boards.

A large yardage of bituminous concrete pavement is being laid each year. In 1910 approximately 25 miles of boulevards were thus improved. Within a few years the park drives and boulevards will be completely paved therewith. The Bureau's study and inspection of paving operations has, therefore, been confined to this type of construction.

The bituminous concrete referred to consists of a mixture of broken stone, sand, and bituminous cement, thoroughly mixed before being laid and laid immediately after mixing, while in a plastic condition. A thin layer of granite screenings is thrown on the surface and rolled in before it becomes solidified. This gives a gritty coating. The colored granite is pleasing in appearance. The South and Lincoln Park Boards use Wisconsin red granite screenings, while the West Park Board uses black granite. The last named claims that the black granite has a greater resistance to abrasion. As the granite screenings form an important element in the wearing surface, this feature is worth consideration by the other two boards.

The South Park Board used some inferior grades of asphaltic oil in 1910, but a better grade was used during 1911. With the increase in automobile traffic the tendency should be toward the use of asphalts which have proven successful. The South and Lincoln Park Boards get their asphalt in barrels and it has to be broken up before being introduced into the mixer. The West Park Board has had some of their asphalt delivered in tank wagons, kept heated and forced by air pressure to the

receiving hoppers of the mixer. This operation has some advantages over the use of asphalt from barrels.

The South Park Board has been making use of two mixing plants on the same job, thus reducing their overhead expense for foremen, timekeepers, etc., per square yard of pavement laid.

Observation was made by the Bureau's engineers during August, 1911, of the pavement then being laid by each Park Board. Each Board was using the same type of asphalt mixing plant and about the same auxiliary tools. The rates of labor wages paid by each Board were practically the same and the number of men in each gang was also about the same. The salaries of the general foremen in the South, West and Lincoln Park Boards were \$140.00, \$150.00 and \$110.00 per month respectively. Observations were made when the weather conditions for each were nearly identical. The mixing machines were all in running order. Moreover, to insure a fair comparison, the stone, sand and asphalt were all considered delivered on the street in close proximity to the mixing plant.

The amount of pavement laid during the period of observation and cost of labor incident thereto were as follows:

	Square Yards of Pavement per Day.	Total Labor Cost.	Cost per Sq. Yard.
West Chicago	883	\$ 95.85	\$.1108
Lincoln	986	100.77	.1022
South	2,312	199.55	.0863

The relative efficiency of the paving gangs is reflected in the above table. If the South Park gangs worked separately, instead of in pairs, it would increase the overhead expense. The cost per square yard under such conditions for each gang would be \$.0976, which is also lower than the cost of the West and Lincoln Park tests.

It was noticeable that there was much lost time in the West Park gang by reason of "horse play" among the men and a general desire to sit down whenever possible. The foremen of the Lincoln Park gang did not give sufficient attention to the men, and consequently the latter shirked their work. One fore-

man was observed to leave the gang over which he had charge while he washed the windows of a saloon. A timekeeper of this gang, under the influence of liquor, went into a tool house, locked the door and went to sleep. He remained there until the house was being moved further down the street, when the jolting awakened him.

It is evident that a considerable saving could be effected by the West and Lincoln Park Boards if efficient supervision was had over the paving gangs.

VII. NEED FOR REORGANIZATION

The results of the present inquiry lead the Bureau to two conclusions as to park organization: (1) That until such time as legislative authority may be obtained for consolidation of the several park governments and the accomplishment thereof, each of the three large Boards should adopt a more scientific and economical plan of organization; and (2) that all park governments within the city of Chicago should be consolidated with the city government as soon as possible. The present conditions indicating the desirability for action along each of these lines are grouped separately.

NEED FOR REORGANIZATION OF EXISTING PARK BOARDS

The acts creating the South and West Park Boards provide for the election each year of a president and an auditor from among the members of the respective Boards, and also of a secretary and a treasurer who need not be Board members. The by-laws of the Lincoln Park Board provide for the annual election from among the Board members of a president, vice-president, and auditor. By ordinance, that Board appoints a treasurer and a secretary, who are not necessarily Board members. The ordinances of each Board also provide for the appointment of a general superintendent as executive head and a staff of subordinate assistants.

It is evident that the form of government originally in-

tended for each of the several park districts was such that the policies should be shaped and a general watchfulness and supervision exercised by a small legislative body acting co-ordinately. A careful study of the situation as it has actually existed shows, however, that until recently conditions in the South and Lincoln Park systems closely bordered on a one-man government, and that such conditions still obtain in the West Parks. Until recently, a large proportion of the Board work of the South Park system has been done by a standing committee. The committee system is still in use by the West and Lincoln Park Boards, the former having seven standing committees and the latter ten. The members of these Boards are few in number, the West and Lincoln Park Boards comprising only seven members and the South Park Board only five. While occasion may arise from time to time for the appointment of a special committee to investigate and report, it is submitted that the Boards are too small to justify any of them in maintaining standing committees.

No salaries are provided for the members of any of the Boards except \$3,000 each for the president and auditor of the South Parks. The present incumbent of the former office, John Barton Payne, is now using his salary to purchase historical art hangings for the small park fieldhouses. In consideration of the fact that the auditors of the West and Lincoln Parks are not salaried and the real auditing is performed by others the salary of the South Park auditor seems needless.

While such changes in Board organization are desirable, greater changes are suggested in organization of the executive forces.

Many instances are cited in this report of losses in efficiency and economy. Most of these and many more which can become apparent only under improved organization and administration are due directly to the lack of co-ordination of functions under responsible heads, and the failure to delegate sufficient authority to such heads and to charge them with real responsibility for results. The forms of organizations provided were probably adequate in the beginning, but as park acreage and

boulevard mileage have been added and developed the organizations appear to have been added to and patched together without due regard for scientific and economical management. This is especially true in the South Parks, where, owing to more rapid growth, there was more need for a change of executive methods. The titular executive head of each system is a general superintendent, although in the West Parks the secretary appears to be the actual executive head. The general superintendents of the South and Lincoln Park systems and the secretary of the West Park system seem to have endeavored to continue giving personal attention to all details of management the same as was possible when the systems were smaller. The natural result has been that the relative importance of matters needing attention has sometimes been lost sight of in the endeavor to cover all, and, by going over the heads of subordinate superintendents and foremen, the executive heads appear sometimes to have destroyed the influence of the former with the men under them. Such conditions are conducive to inefficiency and waste. For several years the then president of the South Parks assumed active executive control over the system, and although good results appear to have been secured there was constant friction, due to his efforts to install a new organization. The present superintendent of Lincoln Park, by delegating departmental authority to his subordinates and charging them with responsibility for the execution of his general directions, evidences an intention to correct the situation there.

In 1905, 1906 and 1907, the West Parks, which had sunk to a state of physical dilapidation, were rehabilitated, extensive improvements were put under way, and reorganization established. Since that time, however, the organization has disintegrated. The function of appointing and removing park employees has been exercised by the secretary, and it is not apparent that the general superintendent or other executive officers have been consulted often as to the fitness of applicants, the necessity of their employment, or the cause for their discharge. If properly administered the new Civil Service law should correct many of the past evils of employment.

The office of secretary of the South Park Board was charged with the direction of the accounting work until 1910, when the office of comptroller was created and the books of account transferred thereto from the secretary. There was no warrant, in point of volume of work involved, for employing both a comptroller and a secretary. This was subsequently recognized, and in March, 1911, the office of comptroller was abolished, the incumbent of that office elected to the secretaryship, and the former secretary retired, thus bringing the accounting system again under the secretary's control. The present secretary is an experienced public accountant and is completing the much-needed improvement which he commenced as comptroller, that of putting the accounting system on a modern basis.

The remedy suggested to each of the three Boards is the adoption of a clear-cut plan of departmental or staff organization; and the placing of a competent man at the head of each department, to whom would be delegated adequate authority by the chief of the executive staff (general superintendent), and whom the latter would hold strictly responsible for the production of efficient results. The prime requisite of organization, so prominent by its absence from the present system, is a clearly defined outline of authority and responsibility.

The suggested plan provides that the auditor, treasurer, secretary, and general superintendent would each be independent and subordinate only to the Board. The civil service commission consisting of two Board members and a superintendent of employment would also be responsible only to the Board. The departmental staff organization suggested for the forces under the general superintendent is as follows:

Department.	In Charge of.
General Maintenance	General Foreman.
Engineering	Chief Engineer.
Horticulture	Chief Landscape Gardener.
Police	Captain of Police.
Refectories	Manager of Refectories.
Recreation	Director of Recreation.
Purchasing	Purchasing Agent.
Zoological	Head Animal Keeper.

With two exceptions, the above organization is suggested for each Board. A refectory department is not included in the

present plan for the West or Lincoln Park systems and the zoological department applies only to the latter. While the securing of a competent restaurant manager is recommended for the West Parks, the suggested plan provides for his remaining subordinate to the head of the general maintenance department until the restaurant function is further developed.

The suggested plan for each of the three Boards is shown on Charts B, D and F in the Appendix. The simplicity thereof and directness of the lines of authority as compared with the present complex organizations may be appreciated by reference to Charts A, C and E, showing the present organizations.

The Bureau believes that a Board president, aside from being presiding officer, should voice only the judgment of the entire Board as expressed in open meeting; that the secretary, aside from performing the usual secretarial duties, should be the actual head of the accounting department, and also responsible for the detailed auditing of claims. The secretaries of the South and West Park Boards in the latter capacity should be subordinate to the statutory titular auditor (Board member). The timekeeper and collector should report to the secretary. The office of secretary of the Lincoln Park Board has been combined for many years with that of superintendent. There is evident need of a responsible executive head for the accounting and auditing department. The duties, however, are not compatible with those devolving upon a general superintendent, and it is therefore suggested that the functions of the office of secretary be broadened to include the accounting and detailed auditing work, and that a competent accountant be employed, bonded sufficiently, and charged with responsibility for the efficient conduct of the department. Since the official auditors of the South Park Board and of the West Park Board are required by statute to be Board members, no change is suggested, but the authority for the election of auditor of the Lincoln Park Board lies in the by-laws which may be easily changed and it is therefore suggested that the chief accountant and secretary be made the official auditor of that Board.

It is suggested that the office of secretary of the West Park

Board be filled by an experienced accountant and office manager, who would not only be responsible to the Board for the record of its acts, custody of its files, etc., but would be competent to install and direct the operation of a complete and comprehensive accounting system. The present condition of the accounts is bad. The salary of \$4,800 per year paid to the present secretary is excessive for the duties of the position, particularly as many of his duties are performed by an assistant secretary, at a salary of \$2,700. If the activities of the secretary were confined to the legitimate duties of his office, there would be no necessity for an assistant secretary, although the latter might well be appointed purchasing agent, the duties of which office he is now performing. Relieved of other responsibilities now attached to the office of assistant secretary, the purchasing agent should be expected to develop increased efficiency in his department.

If the office force of the West Park Board were reorganized it should be possible to dispense with two \$1,200 clerks—there are now five. Briefly outlined the force and its duties, exclusive of purchasing agent, stenographer and messenger, would then be as follows:

Secretary—General supervision of accounting and auditing.....	\$3,000
General Bookkeeper—General, appropriation and contract ledgers....	2,000
Bookkeeper—Stores ledger and expense ledger.....	1,200
Voucher Clerk—Vouchering and registering.....	1,200
Cashier—Receipt records (including special assessments).....	1,200

The general maintenance department should have charge of the general upkeep of the parks and boulevards, care of lawns, sprinkling, hauling, etc. The stables should also be included in this department. At present the Lincoln Park organization includes a general foreman, whose duties do not appear to have been clearly defined. Under the proposed scheme, his responsibilities would be confined to the maintenance department. In the West Parks this work is now directed by the general superintendent personally, but it will eventually be necessary to appoint a general foreman therefor.

It is suggested that the present general director of field-houses and playgrounds in the South Parks and the director

of playgrounds of Lincoln Park should also have under their respective charges all of the sports provided for the public, including boating, golf, tennis, and winter sports; that a similar office be established in the West Parks, and that each of the three officials be designated as "director of recreation."

Under the proposed plan, the engineering department would have charge of all improvement work and of the mechanical activities. Directly under this department would be the foreman of improvement and construction work, including road building and repairs; also the engineering corps and draftsmen. Under direction of the chief engineer, an assistant would have charge of the electric plant and a master mechanic would have charge of the repair shops, garage and laundries, and the operation and upkeep of all other mechanical equipment of the park system. In the Lincoln Park system this department would include the special engineer in charge of marine extension work. The chief engineer would maintain an office, with an assistant and necessary clerks, to account properly for work in the shops and to prepare cost reports.

It is suggested that the purchasing department include the stores and be recognized as a separate departmental unit.

The horticultural department of the South Parks would be continued as at present organized. The suggested plans for the other two systems also provide for a chief landscape gardener, who would be permanently in charge of this department. In Lincoln Park a consulting landscape architect is now in charge, but while this is commendable when new improvements or extensive alterations are being planned, it is believed the department should at all times have a real and visible head. In the West Parks the plantation, floral displays, conservatories, and propagating houses would be comprehended in the department. The organization charts shown herein do not include consulting landscape architects, their employment being left to the judgment of the respective Boards.

The present expense of the legal department of the West Parks appears unwarranted. It includes a \$3,000 attorney, an \$1,850 assistant attorney, a \$1,200 stenographer, and special

counsel when occasion requires. The assistant attorney and the stenographer are both practicing law, their names appearing on the door of the downtown office of C. B. Pavlicek, the park attorney. The Park Board recently paid the assistant attorney \$475 for his law library.

Rumors that West Park employees were being used from time to time to help maintain a clubhouse occupied by a political club, of which the West Park attorney is president, were proved by the Bureau to be well founded. On April 27, 1911, a load of sod was delivered at the clubhouse, 1910 Kedzie Avenue, in a two-horse wagon marked "West Parks." For the next four days several men, who appeared to be Park employees, were engaged in sodding the lawn and in trimming and planting trees. Two of these men were positively identified by the Bureau investigators on May 1, when the park employees received their pay checks. Moreover, a city policeman on duty in that vicinity informed a Bureau investigator that West Park employees had done the work. The Bureau investigators observed the park attorney directing the work of the park employees on the clubhouse grounds.

The amount of legal business of the West Park Board is not greater than that of the South or Lincoln Park Boards, each of which employ only one attorney. The Bureau suggests that the salaries of the assistant attorney and of the stenographer are unnecessary expenditures.

The office of assistant secretary of the Lincoln Park system, now vacant, might remain so under the suggested reorganization, as it would not be needed. Departmental organization also would enable the general superintendent of the South Parks to dispense with an assistant and the \$4,200 salary might be saved.

The superintendent's office would include a stenographer and a file clerk. The janitors and others employed in the operation of the administration building would report directly to the superintendent. In restaurants they would report to the restaurant managers and in fieldhouses to the fieldhouse directors. The building managers need not be continued on the pay-roll.

The sub-organization of the police, refectories, recreation, and purchasing departments is discussed fully in preceding chapters.

While it is plain that the way to secure large savings in operating costs is to consolidate the park governments, yet a large amount may also be saved annually to each of the three large districts by adopting a scientific plan of reorganization and following it with economical but energetic administration along the lines suggested in preceding chapters of this report.

NEED FOR A CONSOLIDATED PARK ORGANIZATION

For several years there has been a growing public opinion that the several independent park districts of Chicago should be consolidated with the city government. This plan was embodied in the proposed charter submitted to the legislature in 1905, and the results of the present inquiry tend to emphasize the desirability of such a consolidation at an early date.

Aside from the three large park districts herein discussed, there are seven other park districts within the city limits. There is still considerable city territory not within any park district, and which, although receiving park benefits, pays no taxes for park maintenance. (See map in Appendix.) Extending over all, moreover, the Special Park Commission of the City government operates a large number of small parks, squares, and playgrounds. Mr. F. J. Moulton, of the City Club of Chicago, recently estimated the adult and child population for each acre of park in the three large districts as follows:

	Number Adults per acre.	Number Children per acre.
South	400	142
West	1,419	500
Lincoln	1,030	350

These figures show plainly the unequal distribution of park facilities. The figures for Lincoln Park include the new park extension not yet completed.

The three large districts fairly represent the three sides of the city as bounded by the river. The chapter on "Taxes for

Park Purposes" shows that there is a wide variance in the amount of taxes available for park purposes on the three sides, and that this variance is not at all in proportion to either the park acreage or the population.

The attempts to so organize the several park districts as to keep them out of politics have been futile, especially in the West Park District. Making the West and Lincoln Park Boards appointive by the governor has only resulted in a different brand of politics—that incident to state interests and factions and less susceptible of local control. The condition should be faced that politics will enter to some extent into any kind of a park organization. This being true, it is submitted that the plan of organization should be such as to be most susceptible of autonomy and local control. It is easier to control one district than ten. The nucleus of a central park organization under the direction of the city government already exists in the special park commission. Chart G in the Appendix shows a suggested plan of organization for a consolidated park government.

Aside from increased efficiency, consolidation would make possible a large saving in operating costs. The park police would be merged in the city police department, with consequent elimination of duplication of work and a large reduction in the number required. The mechanical and electrical departments of the parks might be consolidated with other city departments, and thus eliminate much overhead expense. For example: The park repair shops might be brought within the circle of possible consolidation of all city repair shops, which would undoubtedly mean much lower costs; the electrical activities, including lighting of parks, boulevards, and buildings, might be merged in the city department of electricity; and the road building and road repair forces united with the City Board of Local Improvements and Bureau of Streets. The present city purchasing agent might easily serve all parks; the corporation counsel's office might do the work now done by the several park attorneys; the city architect and engineering bureau might perform much of the park work appropriate to their offices; all funds might be kept by the city treasurer and cleared through the hands of the

city comptroller; and in the park departments of recreation, refectories, etc., one director or manager would save the salaries of several. Likewise, one general superintendent or director over all parks would save the salaries of several chief executives.

The Bureau believes that if all of the park governments were consolidated with the city government an aggregate annual saving of not less than \$500,000 might be effected. The detail items supporting this amount are shown in the summary (page 181).

SUMMARY AND CONCLUSIONS OF PART FOUR

ELECTRIC LIGHTING AND HEATING PLANTS.

1. The West Chicago and Lincoln Park Boards contracted with the Sanitary District for electric current soon after they learned that the district would sell it cheaper than the Park Boards could generate it. Their action in this matter is to be commended. The South Park Board, on the other hand, proceeded with the construction of an expensive steam-driven electric plant, although it might have foreseen that it could not compete in cost of producing electric current with the Sanitary District. This failure on the part of the South Park Board to cooperate with the Sanitary District resulted in a needless expenditure of approximately \$319,000.

2. One operator to each watch should suffice at the Washington Park power house of the South Park Board after it is changed to a static station. This would reduce the present pay-roll approximately \$1,600.

3. The West Park Board has three substations, whereas one would have sufficed. With one central station at Garfield Park, four operators could have been dispensed with, at an annual saving of \$4,000. A considerable amount for cost of equipping the other two stations could also have been saved thereby. By consolidating the du-

ties of switchboard operators with the duties of operating the steam engines in Humboldt and Douglas Parks this \$4,000 annual saving may still be effected.

4. The number of coal passers at Garfield Park may be reduced so as to save \$1,260 annually without diminishing the efficiency.

5. The heating plants at Lincoln Park are badly arranged, requiring a high-grade of coal and two sets of firemen. With a properly equipped central heating plant, considerable economy might be effected, including the salaries of three firemen, which amount to \$1,620 per year. With proper coal and ash handling equipment, one operator per watch could take care of the electric substation and steam plant, making possible a further reduction of \$1,080 per year. A new building is not needed for a new power plant; only a rearranging of the power and heat developing and mechanical equipment.

6. With the consolidation of the three Park Boards, a further reduction could be made in the cost of operating the electric and heating plants by consolidating the duties of the chief electrical and steam engineers. This would effect a further reduction in expense of \$6,900 per year.

7. Sheridan Road and the downtown portion of Michigan Avenue are now the best-lighted streets in Chicago. The former is under the jurisdiction of the Lincoln Park Board and the latter of the South Park Board. The lighting of Michigan Avenue has four times the spherical candle power and costs a little less than twice as much as that on Sheridan Road. While the present illumination on Sheridan Road appears adequate for any boulevard in the city, the additional candle power of Michigan Avenue may be made available at considerably less than that paid by the South Park Board. This may be effected by adopting the Michigan Avenue style of lamps and the Sheridan Road style of posts.

LINCOLN PARK EXTENSION.

1. The construction methods employed in the Extension of Lincoln Park appear to be well planned and should produce economical results.
2. The purchase of the farm at Lemont close by the rock spoil banks of the drainage canal was well advised. Both the rock for breakwaters and soil for the park are obtained cheaply.

MARQUETTE PARK.

1. Marquette Park was purchased by the South Park Board in 1903 and 1904 at a cost of \$267,733. Between that time and February 28, 1911, the Board expended \$305,943 for improvements to the park. The park is located in a sparsely settled part of the city. Even now there are only approximately 5,000 people living within walking distance of the park. The houses all have front or back yards or both and there are a large number of vacant lots. The Bureau investigators saw more children playing in the vacant lots than in the parks. The nearest street car line leaves visitors one-half mile from the nearest part of the park. Between the car line and the park none of the streets are graded and there are no sidewalks.
2. The Bureau contends that the land having been purchased, the development thereof as a park should have awaited population in that vicinity and the accompanying demand for park facilities.
3. The Board has been paying 4 per cent. interest on the money used for the premature improvement of this park. This interest has amounted to over \$50,000. In view of the conditions above described this amount together with the annual cost of maintaining the park has practically been thrown away.

SOUTH PARK ADMINISTRATION BUILDING.

1. The South Park Board in 1909 contracted for the erection of a new administration building. (See protest

of one of the commissioners, page 154). The building was recently completed at a cost of \$173,418. It is larger than necessary and contains an excessive amount of space for architectural treatment only.

2. The old building, although somewhat small, was well constructed and artistic. It could have been doubled in size so as to afford ample facilities and still conserve the artistic architectural features at a cost of only \$28,408. Had this been done, the Board would have avoided an expenditure of approximately \$145,000.

3. Even if the South Park government were to be continued independently, there still was no need for so large and expensive a building. Moreover, in view of the growing sentiment for consolidation of the park governments, the Bureau submits that the action of the South Park Board in erecting so costly a structure, not centrally located and not well adapted to other purposes, was ill advised. The Bureau suggests that no more buildings of this character be erected by any of the Park Boards.

INSURANCE OF PARK STRUCTURES.

1. The South Park Board provides its own insurance by maintaining a reserve fund, and for this the Board is to be commended. The reserve now amounts to approximately \$300,000. If a fund of only \$100,000 were maintained, with one exception it would still be adequate protection against the damage which might be done by any single fire. The exception noted is the group of buildings comprising the stables, power plants and shops, which constitute a "one fire" risk of over \$200,000. If that portion of the fund in excess of \$100,000 should be needed for other purposes it might be so used without diminishing the insurance protection, provided an underwriters' policy were secured on the group of buildings above mentioned. The interest on a \$100,000 fund would more than suffice to pay the premium on such a policy.

2. Business prudence demands that care be taken to eliminate so far as possible all fire hazards. In view of the fact that the Park Board assumes the entire fire risk by carrying its own insurance, it ought to be doubly careful in this respect, and yet the insurance inspectors who examined the South Park properties for the Bureau reported that "in no private properties in which values are as great as those at the parks is the fire protection so poor. It may be said to be about twenty-five per cent. of what it should be."

3. The West and Lincoln Park Boards maintain no insurance reserve funds, but carry underwriters' policies on the park structures. The economy of carrying underwriters' policies only on the large values and maintaining an insurance reserve fund for the small values is suggested for the consideration of those Boards.

PARK AND BOULEVARD PAVEMENTS.

1. The South, West and Lincoln Park Boards have each adopted a bituminous concrete pavement for park drives and boulevards. This is a new kind of pavement in Chicago, and while it appears to be satisfactory thus far, it has been in use only a comparatively short time and the ultimate result cannot yet be determined.

2. It is suggested that each Board make careful tests of the materials used, so that standards may be established which may be adopted by all three Boards. Such action should result in a general reduction of costs. Observations made by the Bureau's engineers during August, 1911, showed that the labor cost per square yard to the West and Lincoln Park Boards, respectively, was 11.08 cents and 10.22 cents, compared with 8.63 cents, the cost to the South Park Board. The South Park Board eliminated part of the overhead cost by operating two asphalt mixing machines, but even when computed on the same basis as for the other two Boards, the labor cost per square yard was only 9.76 cents. The excessive cost to

the West and Lincoln Park Boards was due to lax supervision.

NEED FOR REORGANIZATION.

1. The park acreage in Chicago is very unequally divided among the three sides of the city. In addition to the Special Park Commission of the City government, there are now ten distinct park governments within the city and there is still considerable city territory not within any park district, which, although receiving park benefits, pays no taxes for park purposes.

2. A multiplicity of park districts is not conducive to economy or efficiency and the Bureau recommends that all park governments within the City of Chicago be consolidated with the city government as soon as possible. A suggested plan of organization for a consolidated park government is charted herein.

3. The park governments of Chicago as now organized are not easily susceptible of control by the people of Chicago. The West and Lincoln Park Boards are appointed by the Governor of Illinois and the South Park Board by the Circuit Judges of Cook County. Consolidation of the several park governments with the city government would centralize control and responsibility and make the government of the parks more democratic.

4. The items of cost which it may be definitely foreseen might be eliminated under a consolidated park government aggregate \$500,000 a year. The Bureau is confident that many other opportunities for reducing park costs and increasing efficiency would become apparent after a consolidation was effected. The sum of \$500,000 a year would go a great ways in extending Chicago's system of small parks and playgrounds. Some idea of the number of additional facilities which might be secured with an annual expenditure of that amount is afforded by the fact that at the close of 1910 the Special Park

Commission of the city government was maintaining 13 playgrounds and shelters, 3 field houses and playgrounds, 2 bath houses and beaches and 50 small squares and triangles; and yet the aggregate appropriations received from the city from 1900 to 1910, inclusive, amounted to only \$726,765.

The items supporting the estimated \$500,000 annual saving are as follows:

Salaries of Commissioners (South Park).....	\$ 6,000
General Superintendents	12,000
Assistant Superintendents	6,300
Secretaries, Accountants, Bookkeepers, Clerks, etc.....	26,000
Attorneys	15,000
Engineers	10,000
Playground Directors	3,000
Boulevard and Park Police.....	100,000
Purchasing Agents	5,500
Landscape Architects	4,000
Stable Foremen and Stablemen.....	7,440
Building Foremen (South Park).....	11,850
Sub-station Operators and Coal Passers.....	9,560
Telephone Operators	2,900
Purchase of Supplies and Materials (10 per cent. of \$1,000,000)	100,000
Automobile Service	45,000
Management of Restaurants.....	20,000
Laundry (West Park)	4,500
Lease of Pavilion (West Park).....	2,000
Higher prices for bonds, higher interest on deposits, saving on equipment, buildings, insurance and outdoor labor, better control of boat receipts, greater efficiency of stables, repair shops, etc., salvage on automobiles, horses, etc., and smaller cash balance necessary.....	108,950
Total amount which may be saved annually.....	<u>\$500,000</u>

5. The efficiency of the working organization provided by each of the three large park governments has been greatly hindered by the failure to delegate sufficient authority to department heads and to charge them with responsibility for results. Until such time as legislative authority may be obtained for consolidation of the several park governments with the City government and the accomplishment thereof, it is suggested that greater efficiency might be obtained if each of the three large Boards adopted a more scientific plan of organization. A sug-

gested plan of reorganization for each is described and also charted in this report.

6. While it is necessary to consolidate the several park governments in order to secure the largest financial saving, yet, as explained in the text of this report, large savings may be effected even under a continuation of the present park governments. The annual savings suggested include not less than \$60,000 in police salaries, \$22,000 in operation and maintenance of automobiles, \$20,000 in operation of restaurants, \$11,850 salaries of building foremen, \$14,000 in salaries of office employes, \$9,000 in salaries of substation and steam plant employes, \$4,000 in salaries of stablemen, etc. Higher rates of interest should be secured on deposits. Large savings could also be realized by the adoption of better methods of purchase and inspection of supplies and materials. Better methods of accounting should also assist in effecting financial savings. It seems probable also that there might be a considerable saving in the cost of outdoor labor without any reduction in efficiency, although that phase of the park expenditures has not been included by the Bureau in the present inquiry.

APPENDIX

TABLE A.

WEST CHICAGO PARK COMMISSIONERS

Table showing amounts of General Fund available for deposit in bank during 1909-10, amounts deposited, and amounts not deposited.

DATE OF DEPOSIT	AMOUNT AVAILABLE FOR DEPOSIT (PER CASH BOOK)	AMOUNTS DEPOSITED	AMOUNTS NOT DEPOSITED
1909			
January 30	\$ 926.15	\$ 922.20	\$ 3.95
February 27	2,356.76	2,272.41	84.35
March 6	834.35	700.00	134.35
" 26	1,138.85	1,000.00	138.85
" 31	150,214.55	150,000.00	214.55
April 22	12,680.78	12,000.00	680.78
" 28	1,160.00	479.22	680.78
May 1	61,010.92	60,000.00	1,010.92
" 1	1,010.92	930.28	80.64
" 15	4,616.31	4,106.00	510.31
June 1	151,103.80	149,052.62	2,051.18
" 22	155,089.13	150,000.00	5,089.13
" 28	106,277.84	100,000.00	6,277.84
July 12	8,325.33	1,784.98	6,540.35
" 15	6,645.90	4,682.04	1,963.86
August 5	156,304.32	150,000.00	6,304.32
" 26	9,399.07	5,661.62	3,737.45
" 30	24,859.66	20,000.00	4,859.66
September 1	19,864.66	15,000.00	4,864.66
" 29	107,731.19	100,000.00	7,731.19
October 26	8,953.02	2,999.96	5,953.06
" 26	5,953.06	4,849.36	1,103.70
November 12	1,506.16	1,378.86	127.30
" 16	100,127.30	100,000.00	127.30
" 30	1,457.09	342.92	1,114.17
December 11	151,515.97	150,000.00	1,515.97
" 18	43,369.04	41,633.22	1,735.82
" 28	1,866.30	1,101.67	764.63
" 29	846.13	81.50	764.63
" 31	1,356.49	60.40	1,296.09
" 31	1,296.09	752.13	543.96
" 31	543.96	103.22	440.74
1910			
February 1	\$ 2,605.01	\$ 2,082.52	\$ 522.49
March 8	1,466.33	34.50	1,431.83
" 11	3,543.38	685.50	2,857.88
" 25	152,867.88	150,000.00	2,867.88
April 9	3,038.51	1,683.63	1,354.88
" 9	1,354.88	898.34	456.54
" 9	456.54	8.00	448.54
" 11	457.79	415.95	41.84
" 15	77,104.76	75,000.00	2,104.76
May 2	2,876.93	27.00	2,849.93
" 12	144,864.68	141,821.80	3,042.88
June 8	155,034.67	150,000.00	5,034.67
July 1	109,903.70	100,000.00	9,903.70
" 27	15,822.45	2,606.14	13,216.31
" 28	13,231.31	15.00	13,216.31
" 28	13,216.31	1,816.50	11,399.81
" 30	161,888.21	150,000.00	11,888.21
August 31	118,216.63	100,000.00	18,216.63
" 31	18,216.63	7,521.30	10,695.33
" 31	10,695.33	4,993.82	5,701.51
September 20	7,689.11	6,576.64	1,112.47
" 30	101,804.74	100,000.00	1,804.74
October 7	3,944.84	1,667.73	2,277.11
" 22	104,370.57	100,000.00	4,370.57
" 29	104,457.63	100,000.00	4,457.63
November 14	5,233.17	2,030.37	3,202.80
" 14	3,202.80	305.95	2,896.85
" 15	2,907.10	2,734.73	172.37
" 15	100,172.37	100,000.00	172.37
" 29	276,087.68	275,716.79	370.89
December 7	883.81	26.60	857.21
" 19	1,051.13	680.99	370.14
" 31	1,724.98	122.98	1,602.08
" 31	1,602.08	35.00	1,567.08

TABLE B.

TABLE SHOWING THE KINDS OF COAL USED BY THE SEVERAL PARK BOARDS AND THE APPROXIMATE COST THEREOF. ALSO SUBSTITUTES SUGGESTED AND THE ESTIMATED ANNUAL SAVINGS IN COST.

PARK BOARDS	PARKS WHERE USED	KIND OF COAL USED	APPROXIMATE TOTAL COST	COALS SUGGESTED AS SUBSTITUTES	APPROXIMATE COST OF SUGGESTED SUBSTITUTES	ESTIMATED SAVINGS	TOTAL ESTIMATED SAVINGS
South Park Commissioners	<div> McKinley Ogden Bessener Palmer Russell Sherman Hamilton Mark White Armour Cornell Davis </div>	Anthracite Range	\$ 490.00	Pocahontas Mine Run	\$ 282.39	\$ 207.61	<div> \$6,242.45 </div>
		Pocahontas Mine Run	3,150.00	Illinois or Indiana Lump	2,693.07	456.93	
		Anthracite Buckwheat	4,288.90	Illinois or Indiana Lump	2,775.58	1,513.32	
West Chicago Park Commissioners	<div> Union Douglas Garfield </div>	Anthracite Buckwheat	12,848.00	Illinois or Indiana Lump	8,783.41	4,064.59	<div> 705.34 </div>
		Anthracite Range	1,667.50	Pocahontas Mine Run	962.16	705.34	
Lincoln Park Commissioners	<div> Lincoln Park Propagating Houses and Shipyard Seward Stanton Hamlin for Hot Water Heating Plants </div>	Pocahontas Mine Run	5,551.75	Illinois or Indiana Lump	4,525.35	1,026.40	<div> 1,481.65 </div>
		Anthracite Egg	980.00	Pocahontas Mine Run	524.75	455.25	
		Total estimated annual saving which could have been effected by the three park boards					\$8,429.44

TABLE C.

**TABLE SHOWING ASSESSED VALUE IN EACH PARK DISTRICT AND TOWN
FOR 1910, THE AMOUNT OF TAX LEVIES CERTIFIED TO THE COUNTY
CLERK, AND THE RATE AND AMOUNT EXTENDED ON THE
TAX ROLLS.**

PARK DISTRICT.	TOWN.	ASSESSED VALUE (ONE-THIRD FULL VALUE).	AMOUNT CERTIFIED TO COUNTY CLERK.	EXTENDED BY COUNTY CLERK.	
				RATE.	AMOUNT.
South.	South.	\$341,263,711	.....	..	.....
"	Hyde Park.	103,967,495	.....	..	.....
"	Lake.	64,578,577	.....	..	.....
		\$509,809,783	\$2,600,000	51	\$2,601,159
Fernwood.	Calumet.	770,916	3,608	50	3,867
Ridge.	Calumet.	1,185,460	6,142	55	6,542
Calumet.	Calumet.	41,500	112	27	112
Total, South Division of City.		\$511,807,659	\$2,609,862	..	\$2,611,680
West.	West.	\$186,573,669	\$2,287,338	82	\$1,437,263
Irving.	Jefferson.	4,607,297	8,845	20	9,256
Total, West Division of City.		\$191,180,966	\$2,296,183	..	\$1,446,519
Lincoln.	North.	\$ 68,330,444	\$ 590,684	75	\$ 512,725
"	Lake View.	54,224,144	534,837	88	477,514
		\$122,554,588	\$1,125,521	..	\$ 990,239
North Shore.	Evanston.	2,440,418	10,479	43	10,506
Ridge Avenue.	Evanston.	884,719	3,300	40	3,544
Total, North Division of City.		\$125,879,725	\$1,139,300	..	\$1,004,289
Total, all Park Districts.		\$828,868,380	\$6,045,345	64	\$5,062,488
Property in City not in Park Districts.		20,126,156	.....	..	.....
Total Assessed Value of City.		\$848,994,536	.....	..	.....

BONDED DEBT OUTSTANDING

g	SPECIAL PARK COMMISSION, Year Ending 12-31-10.	TOTAL.
TB	.....	\$4,901,540.38
Se	.....	64,939.19
Ir	.....	49,141.01
F	.....	211,310.70
S	.....	29,073.81
M	.....	18,104.75
T	.....	35,000.00
B	.....	217,528.75
A	\$130,101.68(a)	130,101.68
	130,101.68	5,656,740.27 (b)
	.....	1,919,009.00
	\$130,101.68	\$7,575,749.27
M	\$ 66,951.84	\$1,815,503.75
M	28,182.77	985,222.28
O	13,793.46	527,137.37
O	21,173.61	1,235,015.68
I	.....	449,065.74
T	.....	35,600.00
B	.....	804,911.45
C	.....	85,738.81
T	.....	65,458.99
	130,101.68	6,003,654.07
C	.....	1,572,095.20
	\$130,101.68	\$7,575,749.27
B	.....	\$10,550,666.66
S	.....	\$ 470,458.81

N
collected until 1911; Northwest Park

TABLE D.

TABLE SHOWING RECEIPTS AND EXPENDITURES FOR EACH PARK BOARD DURING THE FISCAL YEAR 1910; ALSO THE BONDED DEBT OUTSTANDING AND SINKING FUNDS PROVIDED.

	SOUTH, Year Ending 2-28-11.	WEST CHICAGO, Year Ending 12-31-10.	LINCOLN, Year Ending 12-31-10.	NORTH SHORE, Year Ending 5-31-10.	FERNWOOD, Year Ending 5-31-10.	RIOGE AVENUE, Year Ending 5-31-10.	RIDGE, Year Ending 5-31-10.	SPECIAL PARK COMMISSION, Year Ending 12-31-10.	TOTAL
RECEIPTS.									
Taxes.....	\$2,303,843.50	\$1,571,848.87	\$1,014,212.81	\$ 4,510.70	\$ 2,820.18	\$ 1,999.49	\$ 2,304.83		\$4,901,540.38
Special Assessments.....	20,024.11	40,356.45	4,558.63						64,939.19
Interest on Deposits.....	36,060.12	7,813.59	4,989.68	53.10			224.52		49,141.01
Fees, Charges and Park Industries.....	135,149.43	35,295.45	40,516.33	224.35	118.00	7.14			211,310.70
Sales of Property.....	10,434.09	1,736.07	16,903.65						29,073.81
Miscellaneous Receipts.....	2,774.71	308.00	15,009.54				12.50		18,104.75
Temporary Loans.....			35,000.00						35,000.00
Bonds Issued.....		42,718.00	137,500.00		2,000.00		35,310.75		217,528.75
Appropriation.....								\$130,101.68(a)	130,101.68
TOTAL RECEIPTS.....	2,508,285.96	1,700,076.43	1,268,690.64	4,788.15	4,938.18	2,006.63	37,852.60	130,101.68	5,656,740.27 (b)
CASH BALANCE BEGINNING OF YEAR.....	1,339,495.65	363,241.71	207,721.93	6,122.31	405.87	1,709.71	311.82		1,919,009.00
TOTAL.....	\$3,847,781.61	\$2,063,318.14	\$1,476,412.57	\$10,910.46	\$ 5,344.05	\$ 3,716.34	\$38,164.42	\$130,101.68	\$7,575,749.27
EXPENDITURES.									
Maintenance—Salaries and Wages.....	\$ 894,550.57	\$ 530,532.11	\$ 317,010.08	\$ 3,551.18	\$ 1,049.65	\$ 1,562.22	\$ 296.10	\$ 66,951.84	\$1,815,503.75
Maintenance—all other.....	435,106.82	272,243.70	248,495.53	374.59	289.52	141.08	388.27	28,182.77	985,222.28
Outlay—Salaries and Wages.....	289,671.45	27,451.35	196,221.11					13,793.46	527,137.37
Outlay—all other.....	673,819.14	150,393.35	383,704.90	2,926.53	2,547.65		450.50	21,173.61	1,235,015.68
Interest on Loans.....	246,250.00	127,516.22	72,452.79	1,280.00			944.51		449,065.74
Temporary Loans Paid.....			35,000.00		100.00		500.00		35,000.00
Bonds Paid.....	435,000.00	315,673.53	54,237.92						804,911.45
Cost of Collection of Taxes.....	37,926.15	29,310.28	17,863.08	115.74	241.49	80.35	201.72		85,738.81
Transfers to Sinking Fund.....			65,046.87		412.12				65,458.99
TOTAL EXPENDITURES.....	3,012,324.13	1,453,120.54	1,390,032.28	8,248.04	5,262.65	1,783.65	2,781.10	130,101.68	6,003,654.07
CASH BALANCE CLOSE OF YEAR.....	835,457.48	610,197.60	86,380.29	2,662.42	81.40	1,932.69	35,383.32		1,572,095.20
TOTAL.....	\$3,847,781.61	\$2,063,318.14	\$1,476,412.57	\$10,910.46	\$ 5,344.05	\$ 3,716.34	\$38,164.42	\$130,101.68	\$7,575,749.27
Bonded Debt.....	\$5,920,000.00	\$2,763,166.66	\$1,790,000.00	\$32,000.00	\$13,000.00		\$32,500.00		\$10,550,666.66
Sinking Fund.....			\$ 470,000.00		\$ 458.81				\$ 470,458.81

NOTE: (a) The Special Park Commission receives an annual appropriation from the city government.

(b) Calumet Park District was mostly outside the city limits in 1910; Irving park District levied taxes in 1910 which were not collected until 1911; Northwest Park District was not organized until 1911.

TABLE E.

FIELDHOUSES, PLAYGROUNDS, SWIMMING POOLS AND BATHING BEACHES MAINTAINED BY THE SOUTH, WEST, AND LINCOLN BOARDS AND THE CITY GOVERNMENT

SOUTH PARK BOARD.

INFORMATION SHOWN IS FOR THE YEAR ENDING FEBRUARY 28, 1911.

Total Population 777,457.

Child population (estimated) 275,300.

Area 93 square miles.

NAME OF PARK.	LOCATION.	AREA ACRES	EQUIPMENT.	USES OF FACILITIES.				COST OF OPERATION.
				OUTDOOR ATHLETICS.	INDOOR ATHLETICS.	SOCIAL AND INTELLECTUAL.	TOTAL.	
Davis Square	Marshfield Ave. and 45th St.	10	Fieldhouse, Playground and Swimming Pool	225,050	337,114	71,744	633,908	\$39,776.72
Ogden Park	Center Ave. and 67th St.	60	" " " " " "	327,254	151,062	126,116	604,432	48,809.54
Hamilton Park	Normal Ave. and 72nd St.	30	" " " " " "	194,287	142,293	136,068	472,648	39,170.33
Sherman Park	Center Ave. and 53rd St.	60	" " " " " "	290,735	116,308	119,398	505,341	50,176.14
Cornell Square	Wood and 51st Sts.	10	" " " " " "	318,186	128,185	70,155	516,526	36,722.61
Mark White Sq.	Halsted and 29th St.	10	" " " " " "	229,629	189,186	82,964	501,679	41,195.20
Armour Square	Fifth Ave. and 33rd St.	10	" " " " " "	206,479	142,067	98,714	447,260	36,629.96
Bessmer Park	So. Chicago Ave. and 91st St.	23	" " " " " "	265,265	132,922	92,683	510,870	41,851.83
Russell Square	Bond Ave. and 83rd St.	11	" " " " " "	331,088	159,369	59,681	490,138	30,119.67
Palmer Park	So. Park Ave. and 113th St.	40	" " " " " "	177,159	104,152	66,137	347,448	44,923.52
McKinley Park	Western Ave. and 39th St.	75	Playground and Swimming Pool	231,129	"	"	231,129	30,399.14
Columet Park	Lake Shore at 95th St.	66	Bathing Beach.	42,307	"	"	42,307	9,427.39
Also five small parks unimproved.				"	"	"	"	"
Total, South Park Board.				2,697,698	1,619,498	923,660	5,240,856	\$418,863.04

WEST CHICAGO PARK BOARD.

INFORMATION SHOWN IS FOR THE YEAR ENDING DECEMBER 31, 1910.

Total population 902,768.

Child population (estimated) 349,660.

Area 36 square miles.

NAME OF PARK.	LOCATION.	AREA ACRES	EQUIPMENT.	USES OF FACILITIES.				COST OF OPERATION.
				OUTDOOR ATHLETICS.	INDOOR ATHLETICS.	SOCIAL AND INTELLECTUAL.	TOTAL.	
Small Park No. 1	Chicago Ave. and Noble St.	8	Fieldhouse, Playground and Swimming Pool	294,641	180,810	125,808	601,259	\$40,664.98
Small Park No. 2	Jefferson and 14th St.	3	" " " " " "	342,662	172,398	99,147	614,107	38,637.57
Small Park No. 3	May and 21st Sts.	4	" " " " " "	335,967	128,510	132,979	600,456	31,434.54
Douglas Park	Natatorium	"	Playground and Swimming Pool	482,219	"	"	482,219	8,493.52
Total, West Chicago Park Board.				1,458,489	490,118	357,934	2,306,541	\$118,630.61

LINCOLN PARK BOARD.

INFORMATION SHOWN IS FOR THE YEAR ENDING DECEMBER 31, 1909.

Total population 358,429.

Child population (estimated) 117,865.

Area 13 square miles.

NAME OF PARK.	LOCATION.	AREA ACRES	EQUIPMENT.	USES OF FACILITIES.				COST OF OPERATION.
				OUTDOOR ATHLETICS.	INDOOR ATHLETICS.	SOCIAL AND INTELLECTUAL.	TOTAL.	
Seward Park	Sedgwick and Elm Sts.	2	Fieldhouse and Playground.	68,700	152,932	101,647	323,279	\$23,354.42
Lake Shore Playground.	Chicago Ave. and Lake Shore	9	Playground and Bathhouse	53,298	34,649	"	87,947	9,677.60
Andros	Lincoln Park	9	Bathhouses and Beach	"	"	"	no record	2,912.04
Diversey	Clybourn Ave. and Larrabee St.	5	Fieldhouse, Playground and Swimming Pool	"	"	"	Open May 1, 1911	"
Hanlin Park	Robey and Wellington Sts.	3	" " " " " "	"	"	"	Open July 1, 1911	"
Welles Park	Montrose Boul. and West'n Ave.	9	Unimproved	"	"	"	"	"
Total, Lincoln Park Board.				121,998	187,581	101,647	411,226	\$35,944.06

SPECIAL PARK COMMISSION, CITY GOVERNMENT.

INFORMATION SHOWN IS FOR THE YEAR ENDING DECEMBER 31, 1910.

Total population, City of Chicago, 2,185,283.

Child population 814,115.

Area 191 square miles.

NAME OF PARK.	LOCATION.	AREA ACRES	EQUIPMENT.	USES OF FACILITIES.				COST OF OPERATION.
				OUTDOOR ATHLETICS.	INDOOR ATHLETICS.	SOCIAL AND INTELLECTUAL.	TOTAL.	
McCormick	Sawyer Ave. and 28th St.	.8	Fieldhouse and Playground.	231,878	8,860	There are no social activities in the City Parks as found in the three park districts, only three having fieldhouses, each containing but one classroom where industrial and kindergarten work is carried on as well as physical training. Similar work is done in all of the playgrounds during the summer vacation period.	240,738	\$3,297.93
Walter Christopher	Robey and 22nd Sts.	.8	" " " " " "	146,927	9,375	"	156,302	3,011.32
Wrightwood	Seminary Ave. and Center St.	3.8	Playground and Shelter	375,119	7,264	"	382,383	6,023.98
George E. Adams	Hoyne and Hamilton Aves.	.8	" " " " " "	136,470	"	"	136,470	2,630.09
Commercial Club	Chicago Ave. and Rice St.	.5	Playground and Shelter	7,675	"	"	7,675	311.23
Dante	Chicago Ave. and 31st St.	4.1	" " " " " "	111,000	"	"	111,000	1,750.58
Hanlin Avenue	Benfield and 31st St.	2.7	" " " " " "	266,619	"	"	266,619	3,339.70
Holmes	Westworth Ave. and 33rd St.	1.8	" " " " " "	152,854	"	"	152,854	4,110.37
Max Beutner	Westworth Ave. and 33rd St.	4.7	" " " " " "	371,868	"	"	371,868	3,629.89
Sanpenn	Folk and Laflin Sts.	.7	" " " " " "	176,589	"	"	176,589	2,374.45
McLaren	Walsh Ave. and 24th St.	1.5	" " " " " "	245,067	"	"	245,067	2,718.63
Mosley	Walsh Ave. and 24th St.	.6	" " " " " "	83,329	"	"	83,329	1,717.72
Northwestern Elevated.	Alaska and Townsend Pl.	.4	" " " " " "	123,055	"	"	123,055	1,850.80
Orleans	Orleans St. and Institute Pl.	.5	" " " " " "	189,540	"	"	189,540	2,478.91
Washington	Loomis and 15th St.	.5	" " " " " "	263,863	"	"	263,863	2,022.61
Rocky Lodge	Grand Ave. and Carpenter St.	3.5	Bathhouse and Beach.	64,131	"	"	64,131	1,262.58
Walker Beach	79th Street and the Lake	1.7	" " " " " "	85,370	"	"	85,370	2,806.00
Also 50 small squares and triangles.				"	"	"	"	"
Total, City Government.				3,118,698	25,499	"	3,144,197	\$46,352.49

TABLE F.

TABLE SHOWING NAMES AND AREAS OF PARKS UNDER CONTROL OF
INDEPENDENT PARK GOVERNMENTS AND OF THE CITY GOVERN-
MENT RESPECTIVELY IN EACH TOWN AND WARD OF THE CITY

TOWN.	WARD.	CONTROL OF PARK GOVERNMENT.	AREA ACRES.	CONTROL OF CITY.	AREA ACRES.
SOUTH DIVISION OF CITY					
South Park Commissioners:					
South	1	Grant Park.	109.65	Archer Point	0.75
"	2			Walker Beach.	1.72
"	3	Armour Square	10.10	Moseley Playground	.92
"	"			Aldine Square.	1.50
"	"			Douglas Monument Park.	3
"	"			Elbis Park.	4
"	"			Oakland Park.	0.75
"	4	Hardin Square.	7.41	Max Bentner Playground.	2.75
"	"	Mark White Square	10.	Holden Playground.	1.85
"	5	McKinley Park.	74.88	McKenna Triangle.	0.10
Hyde Park	6			Blackstone Point	0.20
"	6 and 7			Lakewood Point.	0.25
"	7	Jackson Park.	542.80	East End Park	10
"	"	Midway Plaisance	80.		
"	"	Washington Park	371.		
"	8	Bessemer Park	22.88		
"	"	Calumet Park	66.19	Rocky Ledge Park.	3.50
"	"	Hegewach Park.	20	Rocky Ledge Bathing Beach.	10.75
"	"	Irondale Park.	18.52		
"	"	Russell Square.	11.47		
"	33	Burnside (Dauphin Park)	20.19	Adams Park	1.50
"	"	Grand Crossing Park.	19.16	Arcade Park	0.87
"	"	Palmer Park	40.48	Pullman Park.	0.60
Lake	29	Cornell Square.	10.		
"	"	Davis Square.	10.		
"	"	Sherman Park	60.60		
"	30	No. 4 Square.	10.		
"	29 and 31	Gage Park	20.		
"	31	Marquette Park.	322.68		
"	32	Hamilton Park.	20.95	Normal Park.	2.50
"	"	Ogden Park	60.54	Lily Gardens.	3.
Calumet	32	Ridge Park Commissioners: (Unnamed Park).	7.	Atay L. Brannard.	1.50
"	32	Calumet Park Commissioners: Prospect Garden.	5.		
"	"	Commons.	1.50	Fernwood Park	8.
"	33	Fernwood Park Commissioners: Fernwood Park.	12.50		
Total Acres in South Division.			2,064.49		60.01
WEST DIVISION OF CITY.					
West Chicago Park Commissioners:					
West	9	Small Park No. 2.	2.80	Schoenhofen Playground.	75
"	10	Small Park No. 3.	3.85	Sampson Playground	62
"	11			Walter Christopher Playground.	65
"	12	Douglas Park	181.99	McCormick Playground	80
"	13	Garfield Park	187.53	Congress Park.	75
"	14			Rice Triangle.	12
"	15	Humboldt Park	205.95	Commerical Club Playground	91
"	16	Wicker Park.	4.03		
"	17	Small Park No. 1.	8.12	Washington Playground.	54
"	"			Bickerdike Square.	1.
"	18	Union Park.	17.37		
"	19	Vernon Park.	6.14	Dante Playground.	48
"	20	Jefferson Park	7.03	McLaren Playground.	74
"	"	Campbell Park	1.38	DeKalb Square.	75
"	"			Patterson Park	75
"	28	Holstein Park	1.94	Kedzie Park.	3
"	34	Sheid's Park.	1.13	Hamlin Avenue Playground.	4.12
"	35			Austin Park.	4.50
"	"			Holden Park	1.
"	"			Kinsie Parkway.	1.75
"	"			Merrick Park.	6.50
"	"			Midway.	1.50
Jefferson	27			Robert's Square.	5.
"	"			Dickinson Park.	1.12
"	"			Eldred Grove	1
"	"	Irving Park Commissioners: (Unnamed)	7.	Irving Park	35
"	"			Avondale Park.	65
"	"			Rutherford Park	4.33
"	"	North Western Park Commissioners: (No. Parks).		Sayre Park	3.50
Norwood Park	"			Mulberry Point.	40
"	"			Norwood Circle.	2.50
"	"			Railway Gardens.	2.50
Total Acres in West Division.			636.26		55.58
NDRTH DIVISION OF CITY.					
Lincoln Park Commissioners:					
Lake View	24	Hamlin Park.	8.64	Wrightwood Playground.	3.75
"	25	Lincoln Park (portion).	71.90	Buena Circle.	.50
"	"			Gross Park	.50
"	26	Welles Park.	9.02	Audubon Playground.	.75
North Chicago	21	Lake Shore Playground.	0.10	Winnemac Park (partly improved)	40.
"	"	Gowdy Square.	46	Arbor Rest.	20
"	"	Oak St. Triangle.	9.	Green Bay Triangle.	75
"	22	Stanton Park	4.56	Washington Square.	3
"	"	Seward Park.	1.73	Northwestern Elevated Playground	.56
"	23	Lincoln Park (portion)	236.10	Oriens Playground.	.39
"	"			Belden Triangle	.20
"	"			Eugenie Triangle	.20
"	"			Ogden Arrow.	.40
"	"			Geo. E. Adams Playground	.67
Vansten.	25	North Shore Park Commissioners: (Unnamed Park).	.98		
"	26	Ridge Avenue Park Commissioners: (No Parks)			
Total Acres in North Division.			351.64		51.87

SUMMARY OF ACREAGE.

	PARK GOVERNMENT.	CITY GOVERNMENT.	TOTAL
South Division.	2,064.49	60.01	2,124.50
West Division.	636.26	55.58	691.84
North Division.	351.64	51.87	403.51
Total Acreage.	3,052.39	167.46	3,219.85

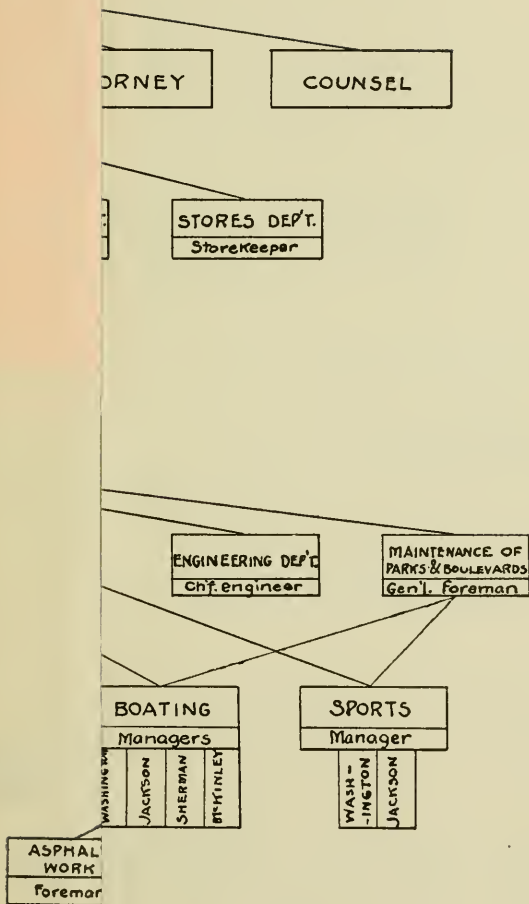
TABLE G.

TABLE SHOWING THE AUTHORITY, PURPOSE, AND 1910 RATE OF EACH PARK TAX LEVY WITHIN THE CITY LIMITS;
ALSO THE AMOUNT OF INCREASE MADE POSSIBLE IN THE 1910 LEVY BY CHANGING FROM A 1/5 TO A 1/3
VALUATION; ALSO THE AMOUNT OF EACH LEVY AS CERTIFIED TO THE COUNTY CLERK

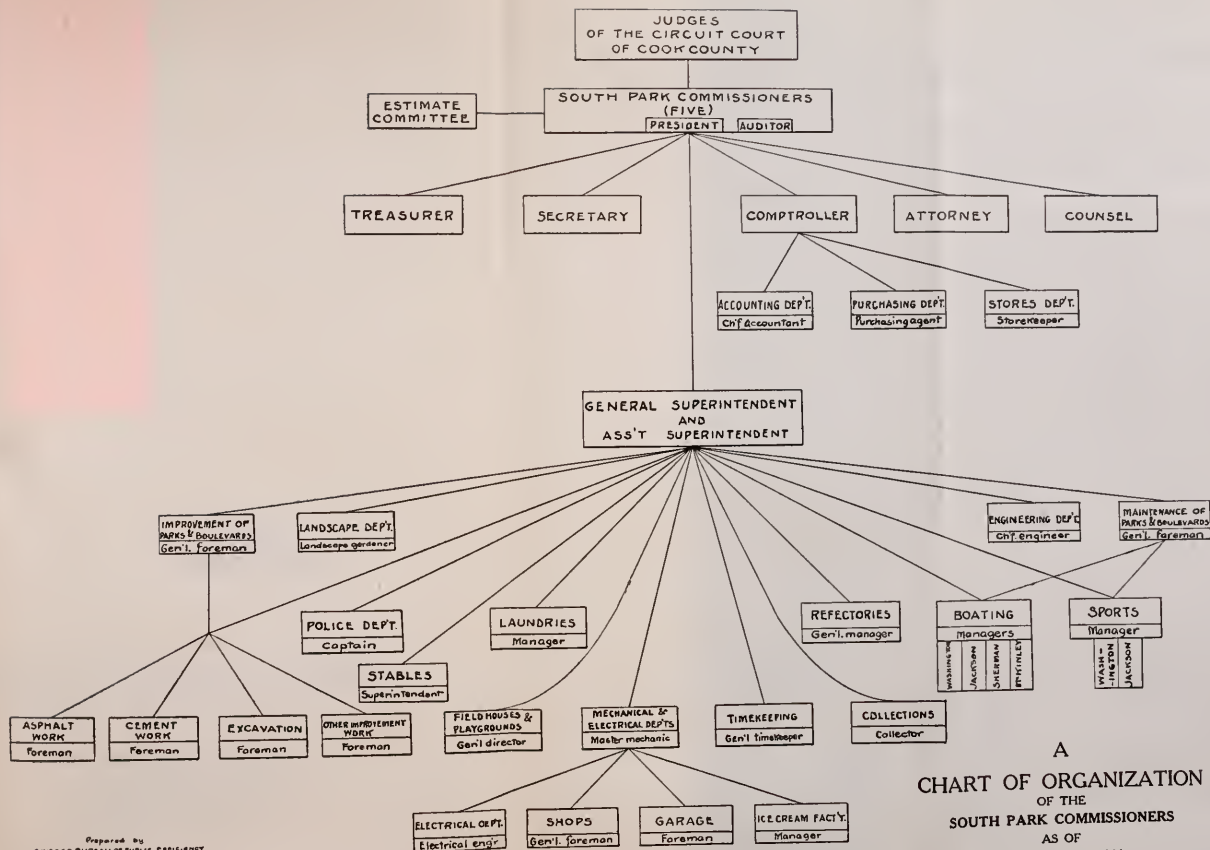
DISTRICT.	ACTS AUTHORIZING TAX.	PURPOSE.	RATE OR AMOUNT OF TAX.	AMOUNT OF LEVY POSSIBLE.		AMOUNT INCREASE MADE POSSIBLE BY CHANGING TO 1/3 VALUATION.	ACTUAL AMOUNT OF LEVY AS CERTIFIED TO COUNTY CLERK.
				IF BASED ON 1/5 VALUATION.	IF BASED ON 1/3 VALUATION.		
South	1869.	Maintenance and Improvement.	Limit.....	\$300,000	\$ 300,000	\$ 300,000	\$ 300,000
	1899, Amended 1903, '05.	" " " "	" " " "	909,000	1,516,014	\$ 606,406	\$ 1,224,000
	1901, Amended 1903.	Purchase, maintenance and improvement of small parks of 10 acres or less.	Limit.....	3 mills	151,602	252,660	101,007
	1893, Amended 1903.	Maintenance of museums.	Act authorizes 3/4 mill, only 1 mill levied.	75,800	120,334	50,534	102,000
	1890.	Principal and interest, World's Fair Bonds.	1/20 of principal and annual interest.	25,625	25,625		25,625
	1901.	Bond issue for completing and improving lands.	1/20 of principal and annual interest.	36,000	36,000		36,000
	1899, Amended 1903.	Bond issue for acquisition and improvement of lands.	1/20 of principal and annual interest.	231,000	231,000		231,000
	1901, Amended 1903.	Bond issue for purchase and improvement of small parks.	1/20 of principal and annual interest.	77,000	77,000		77,000
	1905.	Bond issue for acquiring and improving parks.	1/20 of principal and annual interest.	202,000	202,000		202,000
	1907.	Bond issue for acquiring and improving lands.	1/20 of principal and annual interest.	100,800	100,800		100,800
	1907, Amended 1909.	Bond issue for repairing highways.	1/20 of principal and annual interest.	9,000	9,000		9,000
	—	Loss and Cost of collection.	Arbitrary.	85,000	85,000		88,575
	—	—	TOTAL (South).	\$2,203,435	\$2,961,442	\$ 758,007	\$2,600,000
West Chicago.	1869.	Maintenance and Improvement.	Limit.....	3 1/2 mills	55,972	93,287	37,315
	1873, Amended '79, 1903, '05.	" " " "	Limit 2 1/2 mills, amendment 1909 to 1 1/2 mills.	279,861	279,861		279,861
	1885.	" " " "	Limit.....	1 mill	111,944	186,574	186,574
	1893, Amended 1905, '09.	" " " "	Limit 2 mills; amended 1909 to 1 1/2 mills.	223,888	223,888		223,888
	1895, Amended 1905.	" " " "	Limit.....	2 mills	223,888	373,148	373,148
	1905 (May 11).	Bond issue for maintenance and improvement.	1/20 of principal and annual interest.	164,000	164,000		164,000
	1905 (May 18).	Bond issue for acquisition and improvement of small parks.	1/20 of principal and annual interest.	82,000	82,000		82,000
	1907, Amended 1909.	Bond issue for repairing highways.	1/20 of principal and annual interest.	45,000	45,000		45,000
	1891.	Maintenance and improvement; also bond issue for improvement.	Limit.....	1 1/2 mills	167,916	279,860	111,944
	1895.	Maintenance and improvement; also bond issue for improvement.	Limit.....	1 1/2 mills	167,916	279,860	111,944
Lincoln.	1869, Amended 1869.	Maintenance and improvement.	Amount necessary.	834,200	834,200		834,200
	1903.	Bond issue for park extension.	1/20 of principal and annual interest.	82,637	82,637		82,637
	—	Loss and Cost of collection.	Arbitrary.	57,901	57,901		
	1891.	Bond issue for shore protection.	1/4 of principal and annual interest.	48,184	48,184		48,184
	1907.	Bond issue for purchase and improvement of parks 10 acres and less.	1/20 of principal and annual interest.	42,600	42,500		42,500
	1907.	Maintenance and improvement of 10-acre parks or acquisition of other lands.	Limit.....	1 mill	40,908	68,330	27,332
	—	Loss and Cost of collection.	Arbitrary.	4,000	4,000		
	1907.	Bond issue for purchase and improvement of parks of 10 acres or less.	1/20 of principal and annual interest.	34,000	34,000		34,000
	1907.	Maintenance and improvement of 10-acre parks or acquisition of other lands.	Limit.....	1 mill	30,534	54,224	23,690
	—	Loss and Cost of collection.	Arbitrary.	3,450	3,450		
Fernwood.	1895.	Maintenance and Improvement.	Limit.....	4 mills	1,823	3,038	1,215
	1895.	Bond issue for purchase, improvement, and maintenance of parks and boulevards.	Principal and interest.	1,790	1,790		1,790
	—	—	TOTAL (Fernwood).	\$3,613	\$4,828	\$1,215	\$3,608
Ridge.	1895.	Maintenance and improvement.	Limit.....	4 mills	2,626	4,378	1,752
	1895.	Bond issue for purchase, improvement and maintenance of parks and boulevards.	Interest.	1,742	1,742		1,742
	—	—	TOTAL (Ridge).	\$4,368	\$6,120	\$1,752	\$6,142
Calumet.	1895.	Maintenance and Improvement.	Limit.....	4 mills	\$100	\$166	\$66
	1895.	Bond issue for purchase, improvement and maintenance of parks and boulevards.	Principal and interest.	\$11,057	\$18,429	\$7,372	\$8,845
	1895.	Maintenance and improvement.	Limit.....	4 mills	\$5,220	\$8,700	\$3,480
	1895.	Bond issue for purchase, improvement and maintenance of parks and boulevards.	Principal and interest.	1,780	1,780		1,780
	—	—	TOTAL (Calumet).	\$7,000	\$10,480	\$3,480	\$10,470
North Shore.	1895.	Maintenance and improvement.	Limit.....	4 mills	\$2,018	\$3,360	\$1,344
	1895.	Bond issue for purchase, improvement and maintenance of parks and boulevards.	Principal and interest.	1,780	1,780		1,780
	—	—	TOTAL (North Shore).	\$3,798	\$5,140	\$3,480	\$3,560
Ridge Avenue.	1895.	Maintenance and improvement.	Limit.....	4 mills	\$2,018	\$3,360	\$1,344
	1895.	Bond issue for purchase, improvement and maintenance of parks and boulevards.	Principal and interest.	1,780	1,780		1,780
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560
	—	—	TOTAL (Ridge Avenue).	\$3,798	\$5,140	\$3,480	\$3,560

RECAPITULATION

South.....	\$2,203,435	\$2,961,442	\$ 758,007	\$2,600,000
West.....	1,690,301	2,287,338	697,037	2,287,338
Lincoln.....	1,178,404	1,229,426	51,022	1,125,521
Fernwood.....	3,613	4,828	1,215	3,608
Ridge.....	4,368	6,120	1,752	8,142
Calumet.....	100	166	66	112
Irving.....	11,057	18,429	7,372	8,845
North Shore.....	7,000	10,480	3,480	10,470
Ridge Avenue.....	2,018	3,360	1,344	3,300
TOTAL.....	\$5,100,204	\$6,821,589	\$1,421,285	\$6,045,345



A
ART OF ORGANIZATION
OF THE
SOUTH PARK COMMISSIONERS
AS OF
JANUARY 1st, 1911



SERVICE MISSION
MISSIONERS & EMPLOYMENT

POLICE DEPT
Captain

-GOLF CL, ETC

GENERAL MAINTENANCE DEPT	
General foreman	
PARKS & BOULEVARDS	STABLES

STORES DEPT
Purchasing agent

CHICAGO BU

B

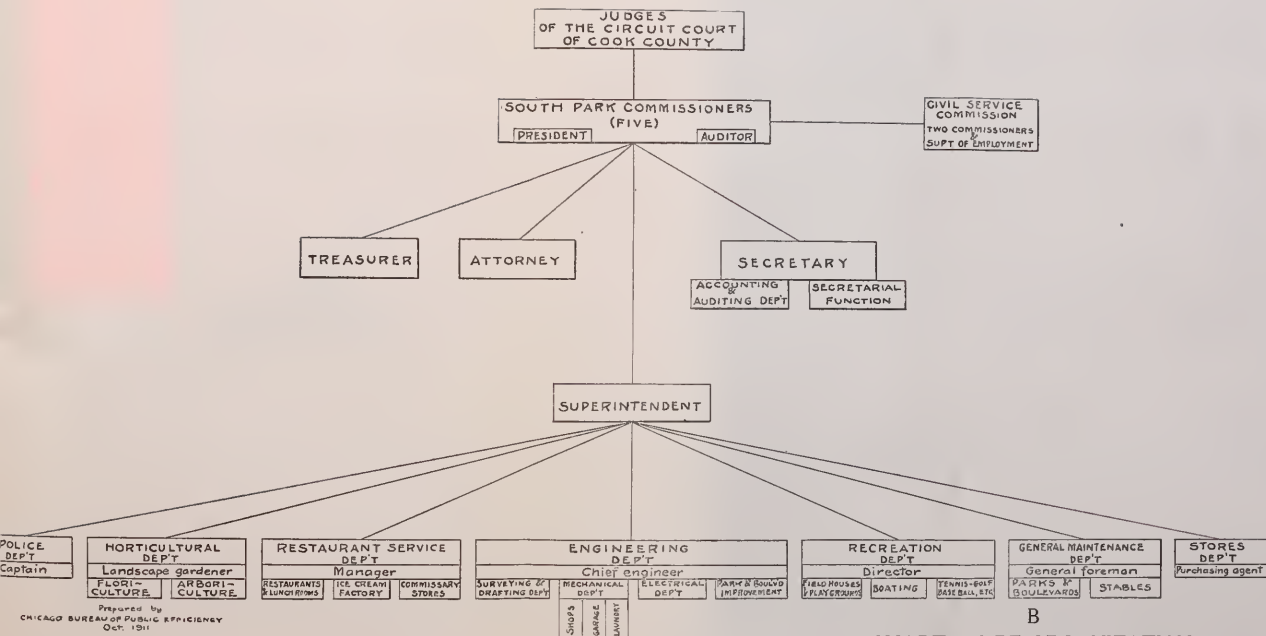
OF RE-ORGANIZATION

FOR THE

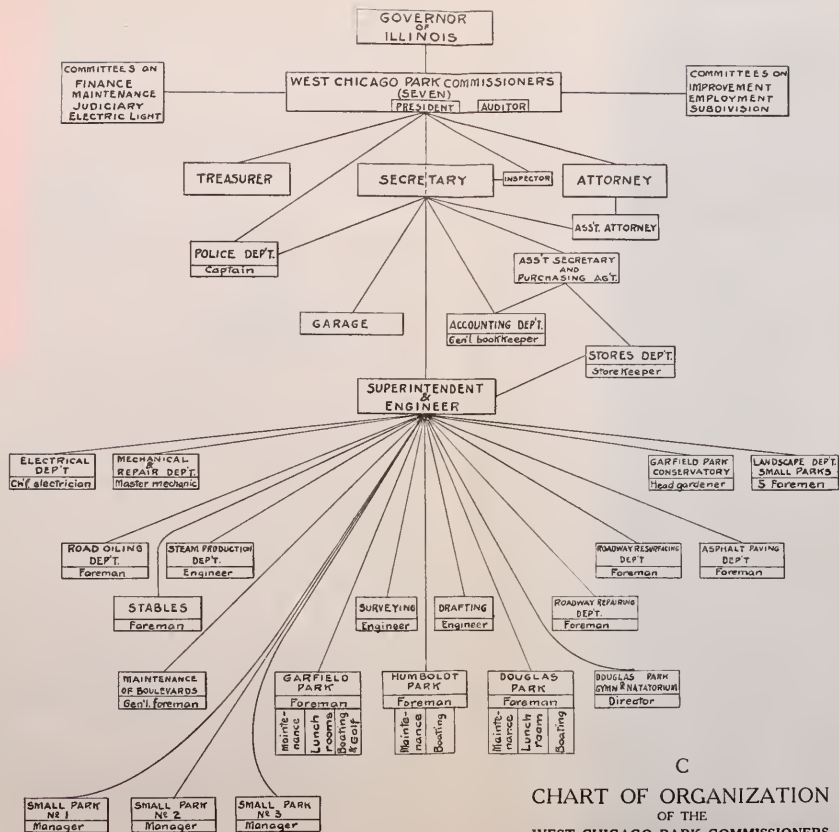
H PARK COMMISSIONERS

S SUGGESTED BY THE

UREAU OF PUBLIC EFFICIENCY



B
CHART OF RE-ORGANIZATION
FOR THE
SOUTH PARK COMMISSIONERS
AS SUGGESTED BY THE
CHICAGO BUREAU OF PUBLIC EFFICIENCY



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CHICAGO BUREAU OF PUBLIC EFFICIENCY
OCT. 1911

C
CHART OF ORGANIZATION
OF THE
WEST CHICAGO PARK COMMISSIONERS
AS OF
JANUARY 1st, 1911

L SERVICE
M MISSION
COMMISSIONERS
&
OF EMPLOYMENT

POLICE
DEPT.
Captain

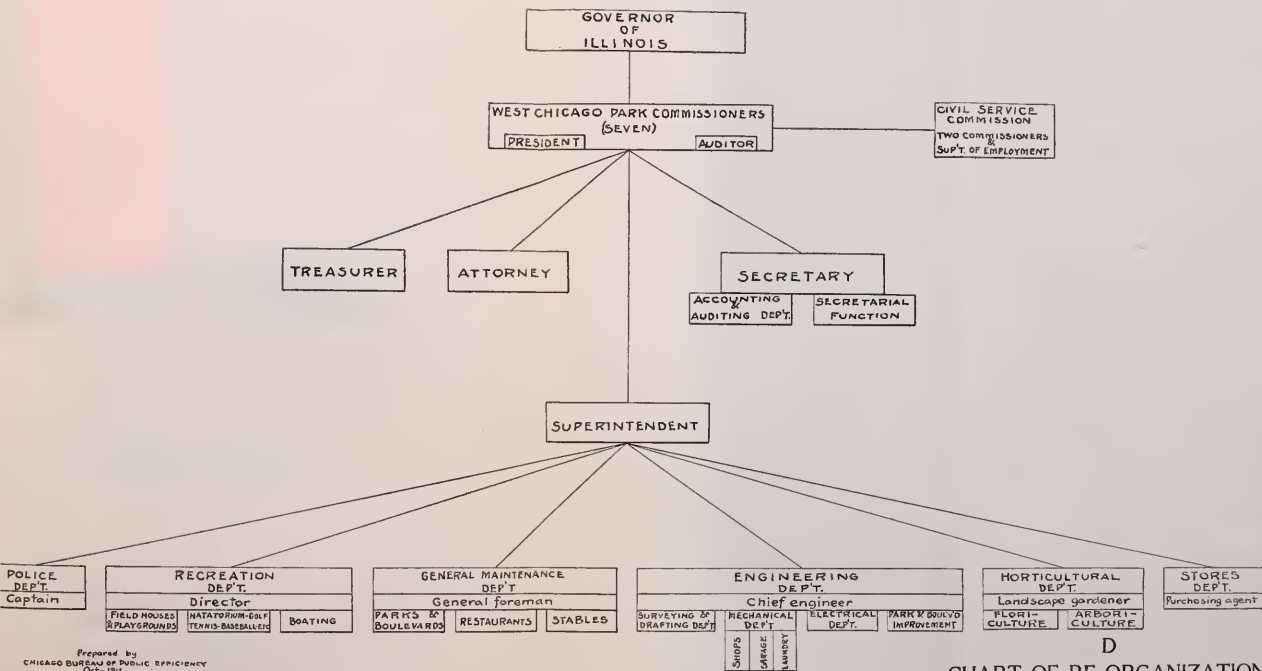
HORTICULTURAL
DEPT.
Landscape gardener
FLORI-
CULTURE ARBORI-
CULTURE

STORES
DEPT.
Purchasing agent

D

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CHICAGO BUREAU
Oct-

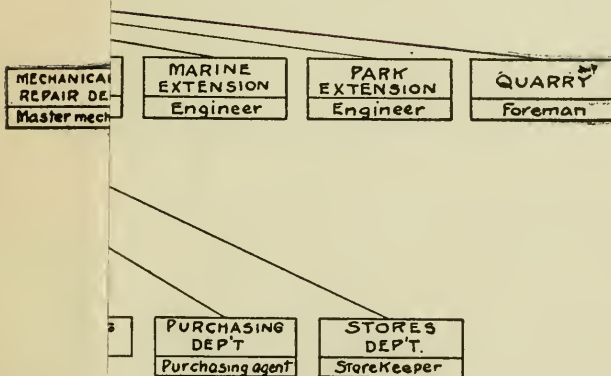
CHART OF RE-ORGANIZATION
FOR THE
WEST CHICAGO PARK COMMISSIONERS
AS SUGGESTED BY THE
CHICAGO BUREAU OF PUBLIC EFFICIENCY



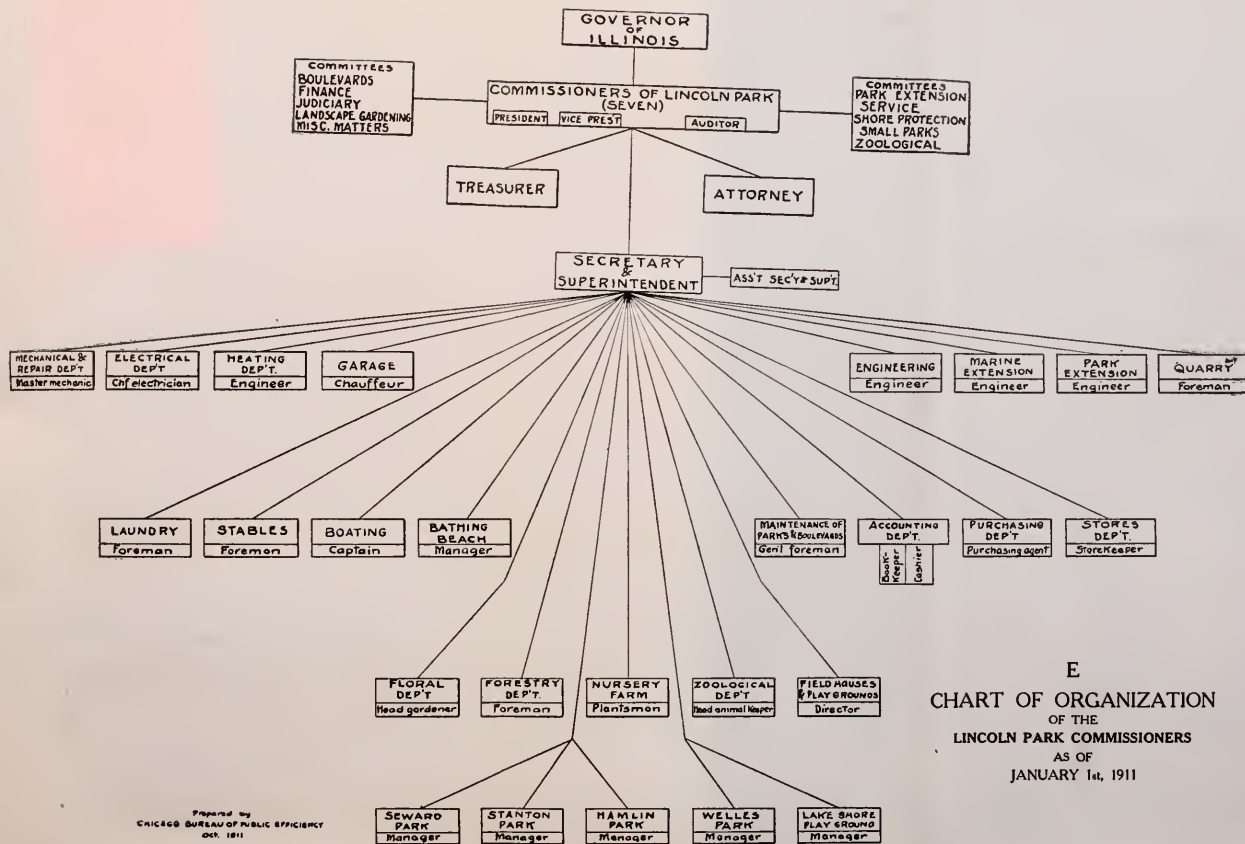
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OCT-1911

D
CHART OF RE-ORGANIZATION
FOR THE
WEST CHICAGO PARK COMMISSIONERS
AS SUGGESTED BY THE
CHICAGO BUREAU OF PUBLIC EFFICIENCY

DIVISION
 SECTION
 5
 L

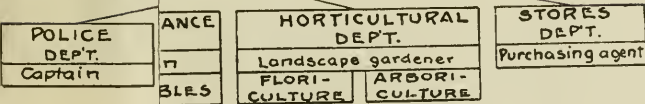


E
 CHART OF ORGANIZATION
 OF THE
 LINCOLN PARK COMMISSIONERS
 AS OF
 JANUARY 1st, 1911



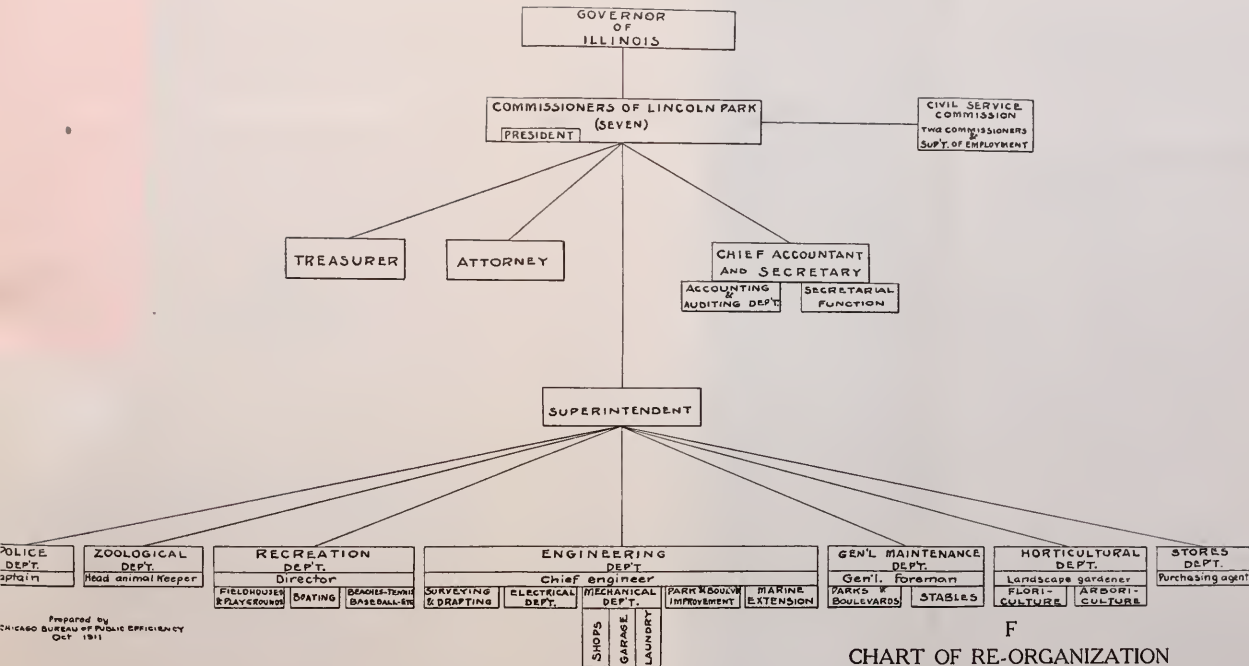
E
 CHART OF ORGANIZATION
 OF THE
 LINCOLN PARK COMMISSIONERS
 AS OF
 JANUARY 1st, 1911

SERVICE
 COMMISSION
 COMMISSIONERS
 OF EMPLOYMENT



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 CHICAGO BUREAU
 Oct.

F OF RE-ORGANIZATION FOR THE N PARK COMMISSIONERS S SUGGESTED BY THE UREAU OF PUBLIC EFFICIENCY



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OCT. 1911

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FOR THE
LINCOLN PARK COMMISSIONERS
AS SUGGESTED BY THE
CHICAGO BUREAU OF PUBLIC EFFICIENCY

L

ENGINEERING
DEP'T.
Chief engineer

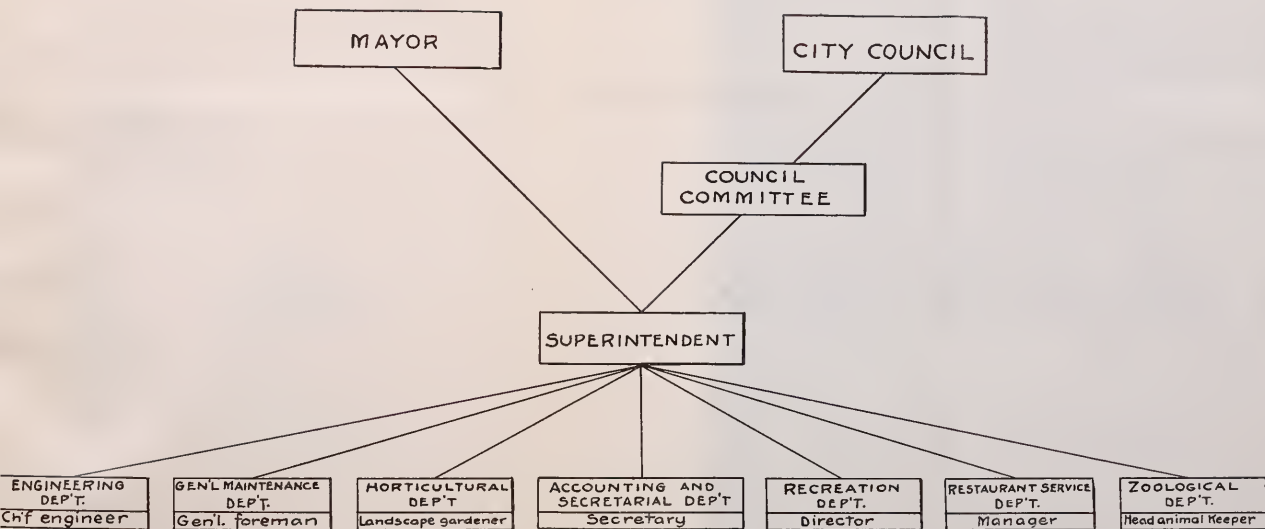
RESTAURANT SERVICE
DEP'T.
Manager

ZOOLOGICAL
DEP'T.
Head animal keeper

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Oct.

G

ORGANIZATION UNDER CONSOLIDATION
AS SUGGESTED BY THE
BUREAU OF PUBLIC EFFICIENCY



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Oct. 1911

G
CHART OF ORGANIZATION UNDER CONSOLIDATION
AS SUGGESTED BY THE
CHICAGO BUREAU OF PUBLIC EFFICIENCY

TO

PARK DISTRICTS AND PARKS WITHIN THE CITY OF CHICAGO

UNDER CONTROL OF PARK COMMISSIONS

- LARGE PARK
- BOULEVARD
- SMALL PARK
- FIELDHOUSE--PLAYGROUND
- SMALL PARK--FIELD--HOUSE--PLAYGROUND
- BATHING BEACH

SOLID BLACK

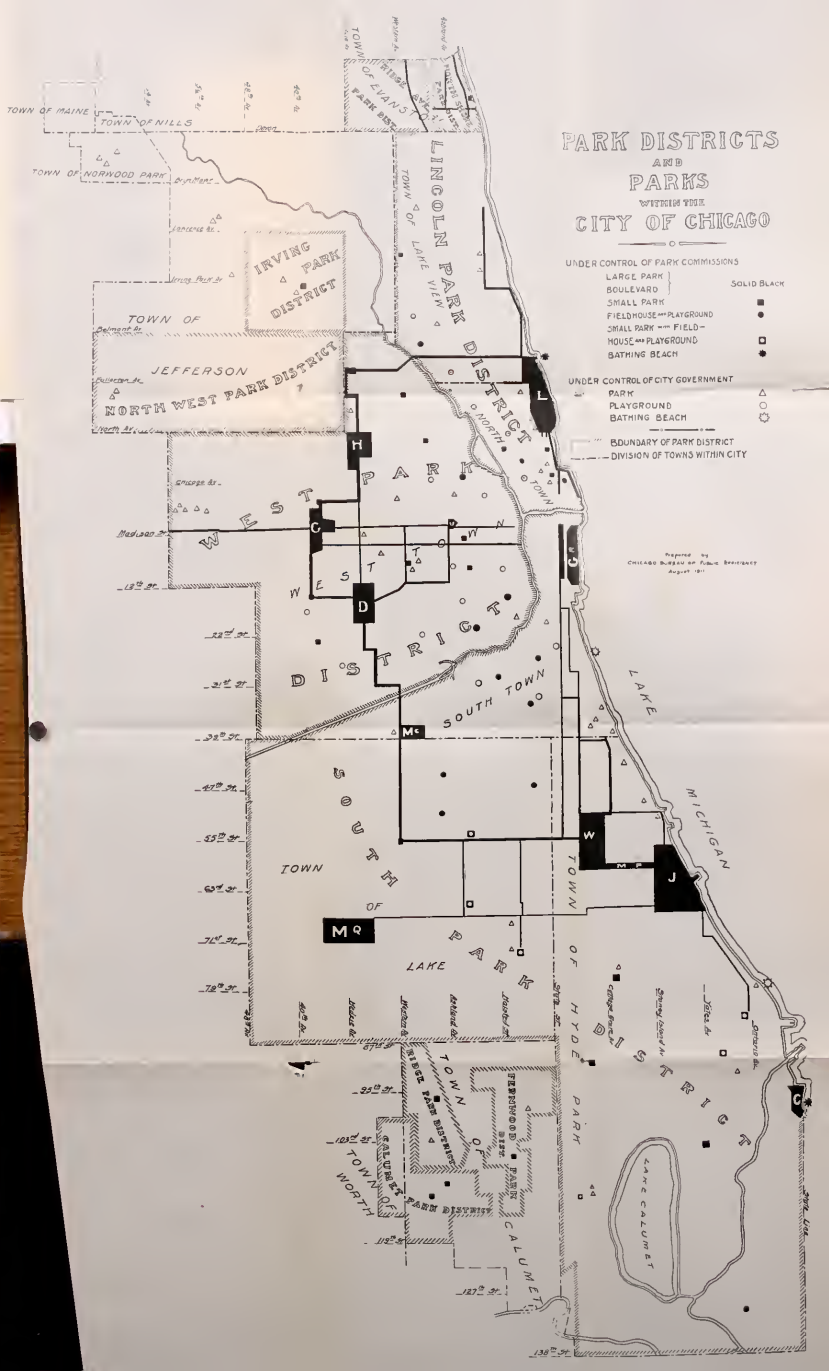
UNDER CONTROL OF CITY GOVERNMENT

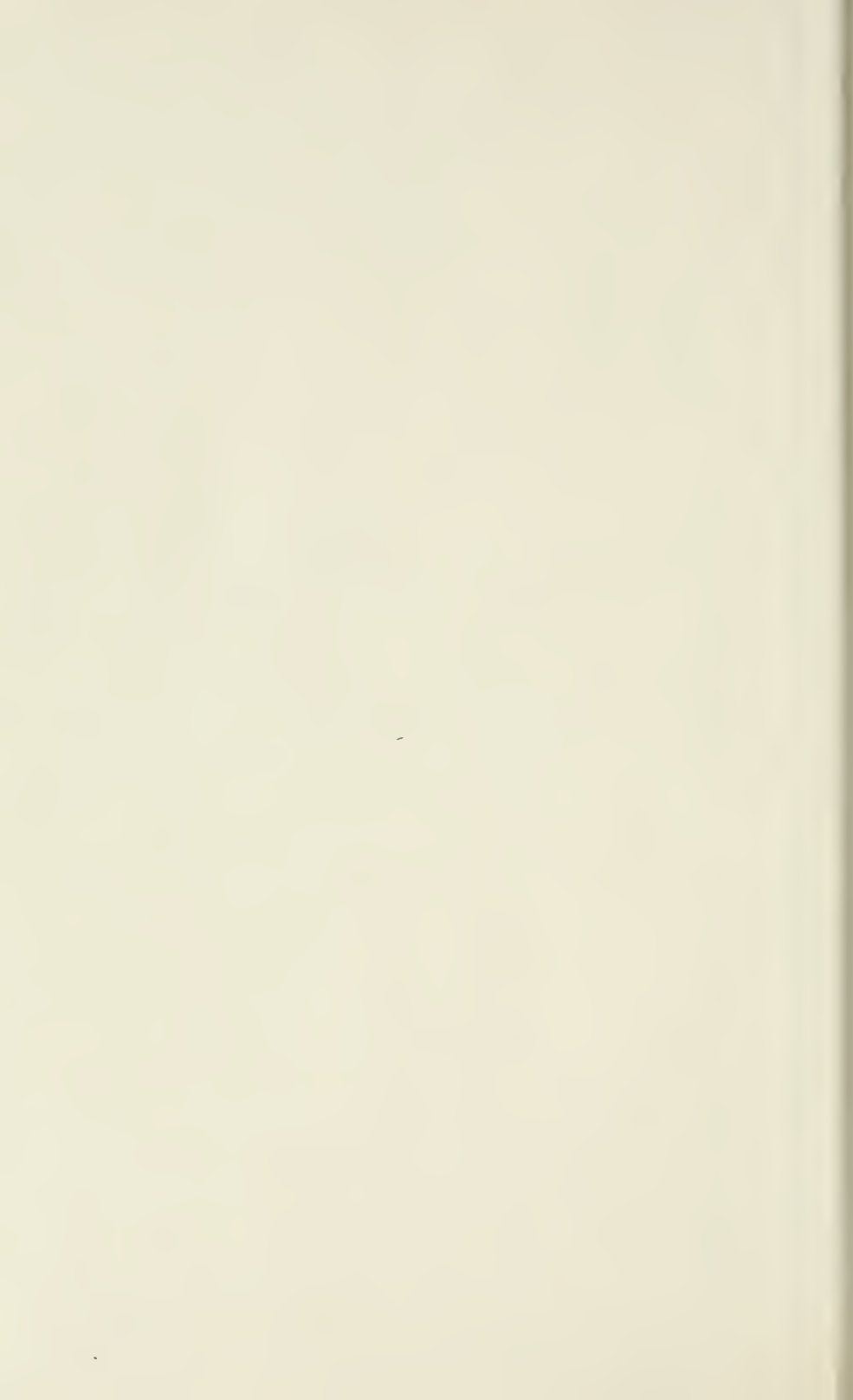
- PARK
- PLAYGROUND
- BATHING BEACH

BOUNDARY OF PARK DISTRICT

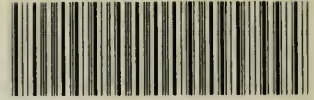
DIVISION OF TOWNS WITHIN CITY

Reported by
CHICAGO BUREAU OF PUBLIC SANITARY
August 1911





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